H 19512
S15:A9
1973-1974
Finance County San Diego Co Auditor
UC-NRLF
D 2 568 538

COMPILED UNDER THE DIRECTION OF

Gerald J. Lonergan

COUNTY AUDITOR AND CONTROLLER

FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1974

COUNTY OF SAN DIEGO STATE OF CALIFORNIA

A 0039
1973/74

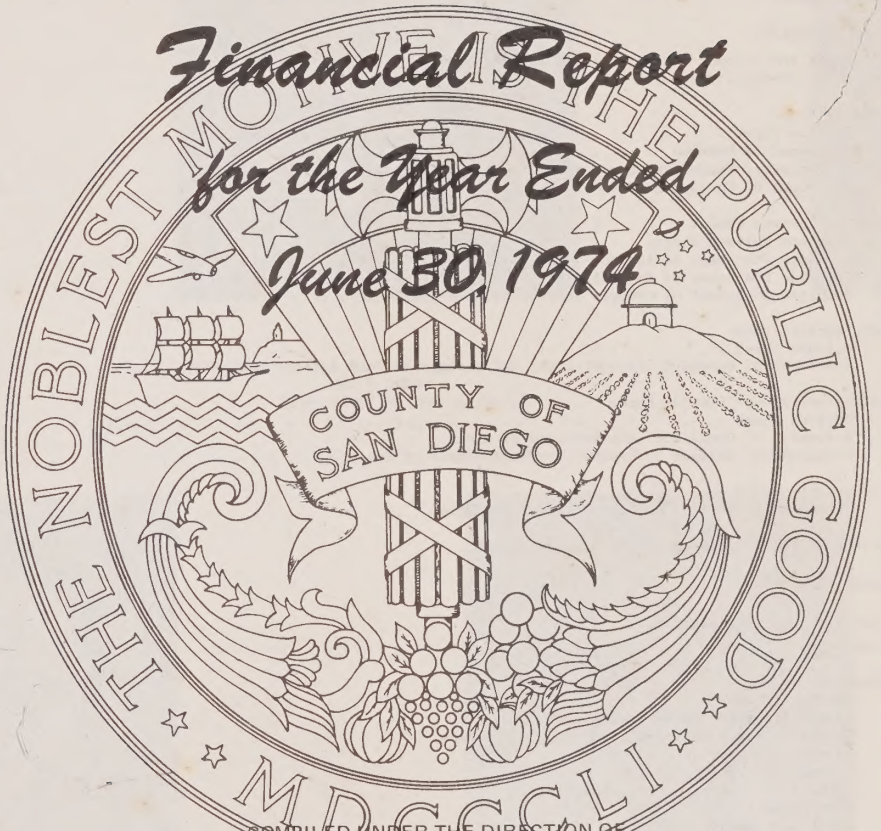
INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720

County of San Diego

State of California

Financial Report

for the Year Ended June 30, 1974



COMPILED UNDER THE DIRECTION OF

Gerald T. Lonergan

COUNTY AUDITOR AND CONTROLLER

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY

JAN 15 1975

UNIVERSITY OF CALIFORNIA

TABLE OF CONTENTS

June 30, 1974

	Page
BOARD OF SUPERVISORS	3
LETTER OF TRANSMITTAL	4
ORGANIZATION FOR FINANCIAL ADMINISTRATION	6
ACCOUNTANTS' REPORT	7
FINANCIAL STATEMENT:	
All Funds and Account Groups Combined Balance Sheet	8
Notes to Financial Statement	9
General Fund:	
Balance Sheet	11
Statement of Revenue	12
Statement of Expenditures and Encumbrances	12
Statement of Changes In Fund Balance Available	13
Special Revenue Funds:	
Combined Balance Sheet	14
Combined Statement of Revenue	15
Combined Statement of Expenditures and Encumbrances	16
Combined Statement of Changes In Fund Balance Available	17
Debt Service Fund:	
Balance Sheet	18
Statement of Revenues, Expenditures, and Changes In Fund Balance Available	18
Intragovernmental Service Fund:	
Balance Sheet	19
Statement of Operations and Retained Earnings	20
Statement of Changes In Reserve for Replacement of Equipment	20
Capital Project:	
Statement of Changes In Fund Balance Available	21
Source of Funds Expended for Public Assistance	21
SUPPLEMENTARY DATA:	
Cash With County Treasurer	22
Insurance	23
Comparative:	
Source of Funds	24
Expenditures and Encumbrances	25
Source of Funds Expended for Public Assistance	26
Assessed Valuations	27
Secured Tax Levies	28
Secured and Unsecured Tax Collections	29
County Tax Rates	30
Legal Debt Margin	31
Outstanding Bonded Indebtedness	32
Miscellaneous Statistical Data	33

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY

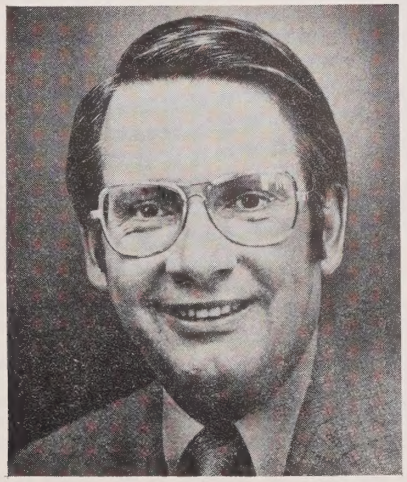
UNIVERSITY OF CALIFORNIA

BOARD OF SUPERVISORS

JACK WALSH
Supervisor First District

DICK BROWN
Supervisor Second District
Vice Chairman

LOU CONDE
Supervisor Third District
Chairman



JIM BEAR
Supervisor Fourth District

LEE TAYLOR
Supervisor Fifth District

County of San Diego

OFFICE OF THE AUDITOR AND CONTROLLER

ROOM 166, COUNTY ADMINISTRATION CENTER
1600 PACIFIC HIGHWAY
SAN DIEGO, CALIFORNIA 92101
TELEPHONE 714 236-3711

Gerald J. Lonergan
Auditor and Controller
J. F. Rodgers
Assistant
Auditor and Controller

DECEMBER 3, 1974

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CA 92101

THE ANNUAL REPORT OF FINANCIAL TRANSACTIONS OF THE COUNTY OF SAN DIEGO FOR THE FISCAL YEAR ENDED JUNE 30, 1974 IS HEREBY SUBMITTED IN COMPLIANCE WITH SECTION 25253 OF THE GOVERNMENT CODE, OF THE STATE OF CALIFORNIA, AND SECTION 34.3 OF THE SAN DIEGO COUNTY CHARTER.

CHANGE IN REPORT FORMAT

FOLLOWING OUR POLICY TO CONTINUALLY IMPROVE THE UTILITY AND READABILITY OF THIS REPORT, WE HAVE MADE SIGNIFICANT FORMAT CHANGES. THE CHANGES LEND CLARITY AND SIMPLICITY TO THE REPORT WHILE AT THE SAME TIME RESULT IN GENERAL COMPLIANCE WITH THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS' "INDUSTRY AUDIT GUIDE", AND THE CALIFORNIA STATE CONTROLLER'S MANUAL AND REPRESENTS CONTINUING EFFORTS TO CONFORM TO THE RIGID REPORTING STANDARDS PROMULGATED BY THE MUNICIPAL FINANCE OFFICER'S ASSOCIATION. THE CONFLICTING PROVISIONS OF THESE REQUIREMENTS HAVE RESULTED IN EXTENSIVE TIME DELAYS IN THE PREPARATION AND ISSUING OF THIS REPORT.

THE REPORT INCLUDES A TRUSTEE RELATIONSHIP FOR ALL FUNDS OTHER THAN COUNTY FUNDS HELD IN THE COUNTY TREASURY REFLECTING THE COUNTY AUDITOR'S DUAL RELATIONSHIP AS THE EXOFFICIO AUDITOR OF NUMEROUS GOVERNMENTAL AGENCIES. IN PRIOR REPORTS, MORE DETAILED ACCOUNTING INFORMATION COVERING NON-COUNTY FUNDS WAS INCLUDED. READERS OF THIS REPORT SHOULD BE FULLY AWARE THAT ALL FUNDS IN THE COUNTY TREASURY ARE NOT FOR THE USE OF COUNTY GOVERNMENT BUT RATHER THOSE FUNDS DESIGNATED AS "TRUST AND AGENCY" MAY BE THE PROPERTY OF OTHER INDEPENDENT GOVERNMENT AGENCIES. A MORE COMPREHENSIVE REPORT COVERING ALL FUNDS HAS BEEN PREPARED AND A COPY IS ON FILE WITH THE BOARD OF SUPERVISORS. COPIES OF THE LARGER REPORT WHICH CONTAINS MORE DETAIL MAY BE OBTAINED FROM THE AUDITOR'S OFFICE UPON REQUEST.

FINANCIAL OPERATING HIGHLIGHTS

REVENUES, EXPENDITURES AND FUND BALANCE

A COMPARATIVE SUMMARY IN MILLIONS OF DOLLARS OF THE COMBINED COUNTY FINANCIAL OPERATIONS FOLLOWS:

SOURCE OF FUNDS	1972-73 $	1972-73 %	1973-74 $	1973-74 %
FUND BALANCES BEGINNING OF YEAR	8.4	2.7	31.9	9.2
TAXES	109.1	35.2	113.3	32.5
LICENSE AND PERMITS	3.4	1.1	3.6	1.0
FINES, FORFEITURES AND PENALTIES	2.9	1.0	3.0	.9
USE OF MONEY AND PROPERTY	5.9	1.8	10.5	3.0
AID FROM OTHER GOVERNMENTAL AGENCIES--STATE	79.9	25.8	88.5	25.4
AID FROM OTHER GOVERNMENTAL AGENCIES--FEDERAL	80.8	26.0	73.5	21.1
CHARGES FOR CURRENT SERVICES	16.3	5.2	18.1	5.2
OTHER	3.8	1.2	5.9	1.7
TOTAL SOURCE OF FUNDS	310.5	100.0	348.3	100.0

EXPENDITURES AND ENCUMBRANCES	1972-73 $	1972-73 %	1973-74 $	1973-74 %
GENERAL	45.9	16.1	58.7	19.1
PUBLIC PROTECTION	56.3	19.8	66.4	21.6
ROADS	14.2	5.0	15.2	5.0
HEALTH AND SANITATION	21.6	7.6	25.1	8.2
PUBLIC ASSISTANCE	139.7	49.0	133.9	43.6
EDUCATION	2.7	1.0	2.8	.9
RECREATION AND CULTURAL	1.7	.6	2.4	.7
DEBT SERVICE	2.5	.9	2.7	.9
PUBLIC SERVICE ENTERPRISES	.1	.0	--	--
TOTAL EXPENDITURES AND ENCUMBRANCES	284.7	100.0	307.2	100.0
FUND BALANCE ADDITIONS - CURRENT YEARS	25.8		41.1	
FUND BALANCE ADJUSTMENTS - PRIOR YEARS	6.1		3.4	
FUND BALANCE END OF YEAR	31.9		44.5	

THE ENDING FUND BALANCES WERE GENERATED AS FOLLOWS IN MILLIONS OF DOLLARS:

	1972/73 TOTAL	1972/73 GENERAL FUND	1972/73 SPECIAL REVENUE FUNDS	1973/74 TOTAL	1973/74 GENERAL FUND	1973/74 SPECIAL REVENUE FUNDS
PRIOR YEAR ENCUMBRANCES CANCELLED	$ 6.1	5.3	.8	$ 3.3	2.1	1.2
APPROPRIATION, EXPENDITURE SAVINGS	18.3	17.7	.6	40.6	18.7	21.9
REVENUE OVER/(UNDER) REALIZED	7.5	(8.6)	16.1	.5	(4.6)	5.1
	31.9	14.4	17.5	44.4	16.2	28.2

REVENUE

THE MAJOR SOURCES OF REVENUE ARE INTERGOVERNMENTAL TRANSFERS AND PROPERTY TAXES WHICH TOGETHER PROVIDE NEARLY 85% OF THE COUNTY REVENUE. INFLATIONARY PRESSURES WILL SOMEWHAT INCREASE THE AMOUNT OF REVENUE FROM THESE SOURCES DUE TO THE INCREASE OF THE COST BASE ON WHICH MANY INTERGOVERNMENTAL TRANSFERS ARE COMPUTED AND DUE TO EXPECTED INCREASES IN ASSESSED VALUATIONS.

FEDERAL REVENUE SHARING IS CONTINUING TO PROVIDE THE COUNTY WITH CONSIDERABLE REVENUE FOR BOTH CAPITAL IMPROVEMENTS AND FOR HEALTH AND SOCIAL SERVICES. THE COUNTY OF SAN DIEGO HAS TO DATE RECEIVED $34.1 MILLION IN REVENUE SHARING FUNDS (INCLUDING INTEREST EARNINGS), AND ANTICIPATES AN ADDITIONAL $34.3 MILLION THROUGH DECEMBER 31, 1976 WHEN THE EXISTING PROGRAM EXPIRES. GROWING COMMITTMENTS TO ONGOING PROGRAMS WILL POSE SIGNIFICANT FINANCIAL IMPACT UPON THE COUNTY SHOULD REVENUE SHARING NOT BE EXTENDED BY CONGRESS IN 1976.

IN GENERAL, REVENUE FROM STATE AND FEDERAL SOURCES NOT REALIZED WAS OFFSET BY THE RELATED EXPENDITURE NOT BEING INCURRED. HOWEVER, SUBSTANTIAL REVENUE OVERRUNS OF $5.3 MILLION WERE REALIZED DURING THE YEAR IN INTEREST EARNINGS, DUE PRIMARILY TO INFLATED INTEREST RATES. FEDERAL REVENUE SHARING PAYMENTS ALSO EXCEEDED ORIGINAL BUDGET ESTIMATES BY $2.3 MILLION.

GRANT REVENUE FROM BOTH STATE AND FEDERAL AGENCIES HAS HAD SIGNIFICANT IMPACT UPON THE COUNTY'S RESOURCES BY PROVIDING ADDED RESOURCES TO CONDUCT PROGRAMS WHICH WOULD BE MOST UNLIKELY WITHOUT GRANT FUNDS. HOWEVER, AT THE SAME TIME A SUBSTANTIAL AMOUNT OF MATCHING FUNDS ARE REQUIRED OF THE COUNTY BY THE "GRANTOR AGENCIES." CURRENTLY IT IS IMPRACTICAL TO PRECISELY ESTABLISH THE COMPOSITE FISCAL IMPACT THESE GRANTS HAVE HAD UPON THE COUNTY BECAUSE THE COUNTY CURRENTLY HAS NO CENTRAL POINT FOR CONTROL OR ADMINISTRATION OF SUCH GRANTS. THE NEED FOR A MORE COORDINATED APPROACH TO GRANT FISCAL CONTROL AND ADMINISTRATION IS BECOMING INCREASINGLY EVIDENT.

INCREASES IN COSTS FOR PROVIDING SERVICES BY THE COUNTY TO THE PUBLIC AND TO OTHER GOVERNMENTAL AGENCIES BECAUSE OF INFLATIONARY PRESSURES REQUIRES THAT WE REVIEW CURRENT COUNTY FEES AND CHARGES ON A MORE FREQUENT BASIS IN ORDER TO ENSURE THAT THE COUNTY IS ADEQUATELY RECOVERING THE FULL COST OF SERVICES RENDERED. THE COST ALLOCATION PLAN IS PROVIDING THE DATA FOR RECOVERING NOT ONLY DIRECT COSTS BUT COUNTY OVERHEAD COSTS AS WELL.

LEGISLATION ADOPTED IN 1972 IMPOSED PROPERTY TAX RATE LIMITS UPON COUNTY GOVERNMENT FOR THE FIRST TIME. THIS LEGISLATION ALSO DIRECTED THAT THE STATE WAS OBLIGATED TO REIMBURSE THE COUNTY FOR ANY ADDED COSTS THE COUNTY MIGHT INCUR AS THE RESULT OF NEW MANDATED PROGRAMS OR FOR ANY INCREASED LEVEL OF SERVICE OF AN EXISTING MANDATED PROGRAM. EVERY NEW STATE PROGRAM WHICH IS MANDATED BY LEGISLATIVE ACTIONS WAS TO INCLUDE PROVISIONS WITHIN EACH BILL TO PROVIDE FOR REIMBURSEMENT IN AN AMOUNT SUFFICIENT TO COVER THE TOTAL COST OF THE NEW MANDATED PROGRAM. THE STATE OF CALIFORNIA HAS FOR ALL PRACTICAL PURPOSED ABROGATED ITS COMMITMENT AND RESPONSIBILITIES IN MOST NEW LEGISLATION.

THE COUNTY HAS BILLED THE STATE $4.0 MILLION FOR SUCH COSTS TO DATE AND AT THIS POINT ONLY $56,000 HAS BEEN PAID BY THE STATE.

LEGAL ACTIONS HAVE BEEN INITIATED TO RECOVER ALL SUCH COSTS BY REQUIRING THE STATE TO FULFILL ITS COMMITMENTS.

EXPENDITURES

THE MOST NOTABLE CHANGE IN EXPENDITURE PATTERNS IS IN THE PUBLIC ASSISTANCE AREA WHERE WELFARE CASE LOAD DECREASES AND STATE ASSUMPTION OF A LARGER PORTION OF MEDICAL CARE COSTS FOR INDIGENTS PERMITTED SUBSTANTIAL REDUCTIONS IN THE PROPORTION OF THE BUDGET REQUIRED FOR THIS PURPOSE. ON THE OTHER HAND, SIGNIFICANT INCREASES IN ALL AREAS OF BUDGET EXPENDITURES FOR PUBLIC PROTECTION HAVE RESULTED IN A SHIFTING OF THE PROPORTION OF RESOURCE ALLOCATION AWAY FROM PUBLIC ASSISTANCE.

THE INCREASE IN PROPORTION OF EXPENDITURES ATTRIBUTABLE TO GENERAL GOVERNMENT RESULTS FROM THE INCLUSION OF CERTAIN NEW MAJOR REVENUE SHARING PROGRAMS RELATING TO HUMAN CARE SERVICES AND FACILITIES DEVELOPMENT DURING THEIR INITIAL START UP PERIOD.

APPROPRIATION EXPENDITURE SAVINGS OF $20 MILLION WAS REALIZED IN FEDERAL REVENUE SHARING FUNDS.

STATUS OF COUNTY DEBT

ALL BONDED DEBT REDEMPTION AND INTEREST PAYMENTS OF THE COUNTY AND OF THOSE AGENCIES FOR WHOM DEBT SERVICE IS ADMINISTERED BY THE COUNTY WERE LIQUIDATED AS REQUIRED DURING THE YEAR. DEBT SERVICE RESERVES AT JUNE 30, 1974 ARE ADEQUATE TO MEET ALL REQUIREMENTS FALLING DUE PRIOR TO DUE DATES FOR COLLECTION OF 1974 TAX LEVIES.

THE COUNTY'S GENERAL OBLIGATION BONDED DEBT WAS REDUCED TO $5,715,000 AT JUNE 30, 1974, WHICH REPRESENTS ONLY 2.6% OF ALLOWABLE DEBT CAPACITY OF $218,126,794.

LAST YEAR THE COUNTY RECEIVED FROM MOODY'S INVESTORS SERVICE THE MORE FAVORABLE BOND RATING OF "AA" APPLICABLE TO ITS GENERAL OBLIGATION DEBT. THE SAN DIEGO COMMUNITY COLLEGE DISTRICT AND THE SAN DIEGO UNIFIED SCHOOL DISTRICT ALSO RECEIVED IMPROVED BOND RATINGS OF "AA" DURING THE YEAR. WE MAY EXPECT OTHER GOVERNMENT AGENCIES AND SUBSIDIARY GOVERNMENT ENTITIES WITHIN SAN DIEGO COUNTY TO ALSO BENEFIT FROM THE IMPROVED RATING. THESE IMPROVEMENTS REPRESENT THE CULMINATION OF INTENSIVE AND COOPERATIVE EFFORTS OF THE PRINCIPAL FINANCIAL OFFICIALS OF ALL MAJOR PUBLIC AGENCIES IN THE COUNTY. THE LONG TERM BENEFITS OF THESE IMPROVED RATINGS WILL PRODUCE MATERIAL SAVINGS TO ALL DEBT ISSUING AGENCIES IN THE COUNTY AND WILL BE REFLECTED IN LOWER COSTS TO TAXPAYERS.

THE COUNTY HAS CONTINUED ITS PROGRAM, ESTABLISHED IN 1967, OF FINANCING ITS OWN CASH REQUIREMENTS PRIOR TO COLLECTION OF TAXES THROUGH THE ISSUANCE OF SHORT TERM REVENUE ANTICIPATION NOTES. THIS PROGRAM ENABLES THE COUNTY TO MAKE TREASURY LOANS TO OTHER PUBLIC AGENCIES TO ASSIST THEM IN MEETING THEIR CASH FLOW REQUIREMENTS.

LEGISLATIVE PROGRAM

THE COUNTY RECEIVED NATIONAL RECOGNITION WHEN THE MUNICIPAL FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA AWARDED THE SAN DIEGO COUNTY AUDITOR AND CONTROLLER THE COVETED LOUISVILLE AWARD FOR THE SECOND TIME. THE 1974 AWARD RECOGNIZED THE INNOVATIVE LEGISLATIVE PROGRAM DEVELOPED BY THE AUDITOR'S OFFICE TO IMPROVE FISCAL AND FINANCIAL OPERATIONS THROUGH INNOVATIVE APPROACHES. THE DEPARTMENT WAS ALSO RECOGNIZED BY THE NATIONAL ASSOCIATION OF COUNTIES BY RECEIVING ITS 1974 ACHEIVEMENT AWARD BY BECOMING THE FIRST LOCAL GOVERNMENT UNIT IN THE UNITED STATE TO OBTAIN A CONSOLIDATED LETTER OF CREDIT FROM THE UNITED STATES TREASURY DEPARTMENT. THIS ACTION PERMITS THE COUNTY TO OBTAIN IMMEDIATE PAYMENT OF AMOUNTS DUE FROM FEDERAL AGENCIES ON A WIDE VARIETY OF GRANT AND SUBVENTION PROGRAMS WHICH MATERIALLY IMPROVES CASH FLOW.

PROSPECTS FOR THE FUTURE

SAN DIEGO COUNTY, REFLECTING THE NATION AS A WHOLE, IS FACED WITH TWO ECONOMIC EVILS AT THE SAME TIME - INFLATION AND RECESSION. DOUBLE DIGIT INFLATION SINCE THE FIRST OF THE YEAR SHOWS NO SIGNS OF SUBSIDING. MOST ECONOMISTS PREDICT THAT THE INFLATION RATE WILL NOT FADE BUT WILL NO DOUBT CONTINUE TO RISE DURING THE REMAINDER OF 1974 AND IN 1975. IF SO, INFLATION WILL HAVE A MAJOR IMPACT ON THE FINANCIAL OPERATION OF THE COUNTY. ALTHOUGH INCREASED REVENUE WILL RESULT FROM THESE INFLATIONARY PRESSURES, WAGE ADJUSTMENTS AND PRICE INCREASES FOR GOODS AND SERVICES WILL MORE THAN OFFSET THE RISE IN REVENUES.

JUST AS THE OUTLOOK FOR ANY RAPID DECLINE IN THE RATE OF INFLATION HAS DARKENED, SO HAS THE OUTLOOK FOR POSSIBLE ECONOMIC RECOVERY. THE SLUMP IN THE BUILDING INDUSTRY AND THE HIGH UNEMPLOYMENT RATE IN SAN DIEGO DIRECTLY AFFECT COUNTY COSTS, ESPECIALLY IN THE AREA OF SOCIAL SERVICES. DURING PRIOR PERIODS OF ECONOMIC STRESS, THE ECONOMY OF THE SAN DIEGO REGION HAS EXHIBITED A REMARKABLE DEGREE OF RESILIANCY AND EXPERIENCED LESS NEGATIVE IMPACTS OVERALL THAN OTHER AREAS OF THE NATION IN SPITE OF CERTAIN ECONOMIC INDICATIONS WHICH WOULD APPEAR LESS FAVORABLE.

AGAINST THIS BACKDROP OF A STUBBORN INFLATION AND A STAGNANT ECONOMY, THE COUNTY'S EXPECTED REVENUE FROM SOURCES OTHER THAN PROPERTY TAXES MAY NOT KEEP UP WITH THE RISING COST OF SERVICES AND WAGES. COUNTY DEPARTMENTS WILL BE REQUIRED TO PROVIDE CLOSER CONTROL THAN USUAL OVER THEIR BUDGETS DURING THE 1974/75 FISCAL YEAR. THE INSTALLATION OF A NEW COMPUTERIZED FINANCIAL MANAGEMENT SYSTEM AND ITS OUTPUT OF MANAGEMENT AND COST REPORTS SHOULD AID THE COUNTY IN PROVIDING THIS ESSENTIAL INCREASED LEVEL OF CONTROL.

COHESIVE ACTION BY ALL COUNTY OFFICES TO DISCOVER NEW FINANCIAL RESOURCES AND CONSERVE PRESENT RESOURCES IS ABSOLUTELY ESSENTIAL TO SUSTAIN THE PROGRESSIVE FINANCIAL MANAGEMENT THAT MAKES SAN DIEGO COUNTY A RECOGNIZED LEADER TODAY.

THIS OFFICE WILL CONTINUE TO AGGRESSIVELY MONITOR AND INFLUENCE THE EFFECTIVE PROCUREMENT AND USE OF COUNTY FINANCIAL RESOURCES.

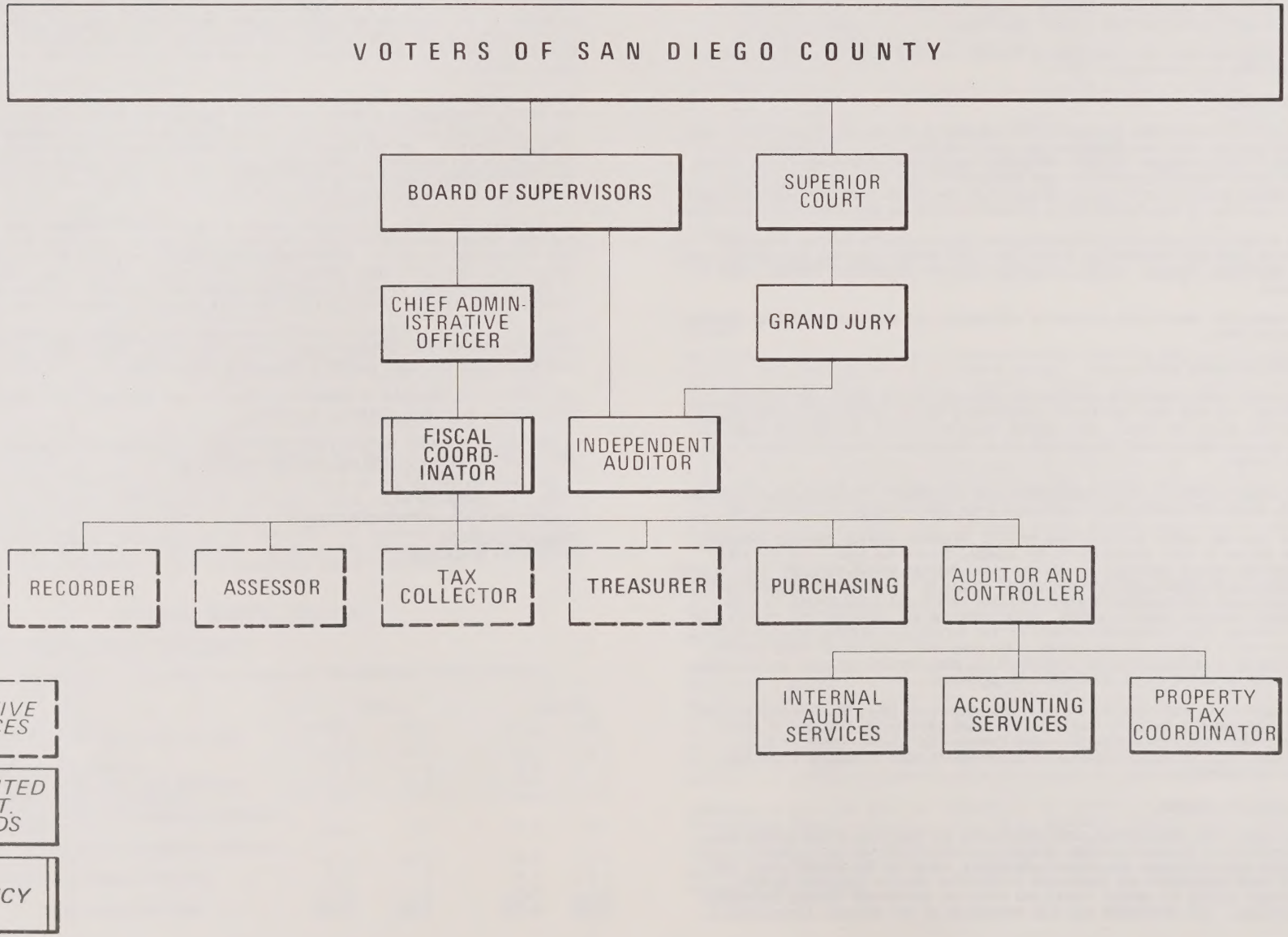
WE WISH TO ACKNOWLEDGE THE CONTINUED COOPERATION OF OTHER COUNTY DEPARTMENTS WITHOUT WHOSE HELP WE COULD NOT FULFILL OUR RESPONSIBILITIES.

Gerald J. Lonergan

GERALD J. LONERGAN
AUDITOR AND CONTROLLER

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION



PEAT, MARWICK, MITCHELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
1850 FIFTH AVENUE
SAN DIEGO, CALIFORNIA 92101

ACCOUNTANTS' REPORT

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO

WE HAVE EXAMINED THE FINANCIAL STATEMENT OF THE FUNDS OF THE COUNTY OF SAN DIEGO AS OF AND FOR THE YEAR ENDED JUNE 30, 1974, AS LISTED IN THE ACCOMPANYING TABLE OF CONTENTS AS PAGES 8 THROUGH 21. OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER AUDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN OUR OPINION, SUCH FINANCIAL STATEMENT PRESENTS FAIRLY THE FINANCIAL POSITION OF THE FUNDS AT JUNE 30, 1974, AND THE RESULTS OF OPERATIONS FOR THE YEAR THEN ENDED, IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES APPLIED ON A BASIS CONSISTENT WITH THAT OF THE PRECEDING YEAR. THE CURRENT YEAR'S SUPPLEMENTARY DATA INCLUDED ON PAGES 22 THROUGH 32 HAVE BEEN SUBJECTED TO THE SAME AUDITING PROCEDURES AND, IN OUR OPINION, ARE STATED FAIRLY IN ALL MATERIAL RESPECTS WHEN CONSIDERED IN CONJUNCTION WITH THE BASIC FINANCIAL STATEMENT TAKEN AS A WHOLE.

Peat, Marwick, Mitchell & Co.

SEPTEMBER 30, 1974

ALL FUNDS AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1974

ASSETS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	INTRAGOVERNMENTAL SERVICE	TRUST AND AGENCY	FIXED ASSETS	BONDED DEBT
Cash with County Treasurer	$ 19,230,966	29,842,843	46,516	1,835,513	201,857,021		
Cash in Banks					1,132,964		
Collections in Transit	55,561	29,800		1,539	1,344,471		
Imprest Cash				66,300	7,795		
Due from Other Funds	3,868,633	1,338,076	15,811	209,466	875,341		
Accounts Receivable	16,541,366	4,548,002		26,469			
Notes Receivable	258,389	96,876					
Deposits With Others	117,956	2,190,629		2,000			
Inventory of Materials and Supplies	1,579,233	781,858		887,654			
Due from Other Funds - Loans	28,350			200,087			
Investments					166,273,808		
Fixed Assets				4,441,845		109,870,913	
Deferred Receivables	184,299						
Future Requirements for Long Term Debt							5,715,000
Total	$ 41,864,757	38,828,086	62,328	7,670,876	371,491,402	109,870,913	5,715,000
LIABILITIES AND EQUITIES							
Warrants Payable	$				38,589,394		
Trust and Agency Liability					327,182,099		
Accounts Payable	9,875,553	701,591		275,235			
Encumbrances Outstanding	13,399,938	7,316,066					
Due to Other Funds	322,585	395,153	95	98,023	5,491,471		
Deposits from Others	60,000	70,206					
Due to Other Funds - Loans					228,437		
Bonds Payable in Future Years							5,715,000
Reserves:							
Accounts and Notes Receivable	258,389	17,441					
Deposits with Others	117,956	1,940,629					
Inventory of Material and Supplies	1,579,233	123,908		19,960			
Equity in Fixed Assets				4,441,845		109,870,913	
Contributed Capital				807,970			
Fund Balance Unavailable:							
General Reserve			4,725				
Reserve for Loans to Other Funds	24,000						
Reserve for Replacement of Equipment				1,829,617			
Fund Balance Available	16,227,099	28,263,089	57,507				
Retained Earnings				198,223			
Contingent Liabilities and Committments (See Notes)							
Total	$ 41,864,757	38,828,086	62,328	7,670,876	371,491,402	109,870,913	5,715,000

See Notes to Financial Statement

NOTES TO FINANCIAL STATEMENT
JUNE 30, 1974

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE ACCOUNTING POLICIES OF THE COUNTY OF SAN DIEGO CONFORM TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES AS APPLICABLE TO GOVERNMENTAL UNITS. THE FOLLOWING IS A SUMMARY OF THE MORE SIGNIFICANT OF SUCH POLICIES:

A. BASIS OF ACCOUNTING

THE MODIFIED ACCRUAL BASIS OF ACCOUNTING IS FOLLOWED BY THE GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS AND THE ACCRUAL BASIS IS UTILIZED BY THE INTRAGOVERNMENTAL SERVICE FUND. TRUST AND AGENCY FUNDS REFLECT TRANSACTIONS RECORDED BY THE COUNTY IN FULFILLMENT OF ITS FISCAL RESPONSIBILITIES, PRINCIPALLY FOR OTHER AGENCIES.

B. INVESTMENTS:

INVESTMENTS ARE STATED AT AMORTIZED COST.

C. INVENTORIES:

INVENTORY OF EXPENDABLE SUPPLIES HELD BY THE FUNDS FOR COMSUMPTION IS PRICED AT COST. AS THE COST VALUE THEREOF HAS BEEN RECORDED AS AN EXPENDITURE AT THE TIME INDIVIDUAL INVENTORY ITEMS WERE PURCHASED, IT IS FULLY RESERVED ON THE ACCOMPANYING BALANCE SHEETS. THAT PORTION OF INVENTORY OF MATERIALS AND SUPPLIES HELD BY THE SPECIAL REVENUE FUNDS AND THE INTRAGOVERNMENTAL SERVICE FUND FOR RESALE TO OTHERS IS PRICED AT AVERAGE COST AND IS NOT RESERVED.

D. MEMORANDUM ACCOUNTS RECEIVABLE:

MEMORANDUM ACCOUNTS RECEIVABLE, APPROXIMATELY $20,000,000 IS FULLY RESERVED SINCE THIS IS PRIMARILY A MEMORANDUM CHARGE TO CONTROL POTENTIAL COLLECTIONS AND ACCOUNTABILITY, AND THEREFORE IS NOT INCLUDED IN THE ACCOMPANYING BALANCE SHEET NOR RECORDED AS REVENUE UNTIL CASH IS RECEIVED.

E. FIXED ASSETS:

FIXED ASSETS ACQUIRED FOR GENERAL GOVERNMENTAL PURPOSES ARE RECORDED AS EXPENDITURES IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS, AND ARE CAPITALIZED AT COST IN THE FIXED ASSETS GROUP OF ACCOUNTS. IN THE CASE OF ACQUISITIONS THROUGH EXERCISE OF LEASE-PURCHASE OPTIONS, AND GIFTS OR CONTRIBUTIONS, SUCH ASSETS ARE RECORDED AT FAIR MARKET VALUE AT THE TIME RECEIVED.

FIXED ASSETS CONSISTING OF CERTAIN IMPROVEMENTS OTHER THAN BUILDINGS, INCLUDING ROADS, BRIDGES, CURBS AND GUTTERS, STREETS AND SIDEWALKS, DRAINAGE SYSTEMS, AND LIGHTING SYSTEMS, HAVE NOT BE CAPITALIZED. SUCH ASSETS NORMALLY ARE IMMOVABLE AND OF VALUE ONLY TO THE COUNTY; THEREFORE, THE PURPOSES OF STEWARDSHIP AND CUMULATIVE ACCOUNTABILITY FOR CAPITAL EXPENDITURES ARE SATISFIED WITHOUT RECORDING OF THESE ASSETS.

INTRAGOVERNMENTAL SERVICE FUND FIXED ASSETS HAVE BEEN ACQUIRED FOR THE PURPOSE OF ENABLING THE FUND TO PROVIDE SERVICES TO OTHER COUNTY FUNDS. SUCH ASSETS PURCHASED ARE RECORDED AS EXPENDITURES IN THE INTRAGOVERNMENTAL SERVICE FUND AND CAPITALIZED AT COST.

NO DEPRECIATION HAS BEEN PROVIDED ON FIXED ASSETS.

TAXES RECEIVABLE

THE COUNTY IS RESPONSIBLE FOR THE COLLECTION OF TAXES FOR ALL GOVERNMENTAL ENTITIES WITHIN THE COUNTY. AT JUNE 30, 1974, SUCH TAXES RECEIVABLE AMOUNTED TO APPROXIMATELY $54,700,000, OF WHICH APPROXIMATELY $38,700,000 WERE FOR THE 1974-75 FISCAL YEAR UNSECURED TAX LEVY. AT JUNE 30, 1974, THE COUNTY HELD IN TRUST RECEIPTS AMOUNTING TO $9,026,750 APPLICABLE TO THE 1974-75 UNSECURED TAX LEVY WHICH BY LAW COULD NOT BE DISTRIBUTED TO THE VARIOUS TAXING AUTHORITIES UNTIL JULY 1, 1974. OF THIS AMOUNT, $2,528,503 IS APPLICABLE TO COUNTY FUNDS. THE COUNTY ALSO HELD $577,586 IN TRUST AT JUNE 30, 1974 WHICH ARE PARTIAL PAYMENTS RECEIVED ON PRIOR YEAR SECURED TAXES OF $865,988 PLACED ON THE FIVE-YEAR INSTALLMENT COLLECTION PLAN. THESE COLLECTIONS ARE NOT APPORTIONED, NOR ARE TAXED RECEIVABLE REDUCED, UNTIL THE FULL AMOUNT OF ONE YEAR'S TAXES INCLUDED IN A PAYMENT PLAN ACCOUNT IS COLLECTED.

AT JUNE 30, 1974, TAXES RECEIVABLE APPLICABLE TO COUNTY FUNDS AMOUNTED TO APPROXIMATELY $14,271,000, WHICH AMOUNT HAS BEEN FULLY RESERVED DUE TO LEGAL RESTRICTIONS RELATIVE TO TIME OF APPORTIONMENT AND UNCERTAINTY AS TO AMOUNT AND DATE OF COLLECTION OF DELINQUENT TAXES. A SUMMARY OF THE TAXES RECEIVABLE, FULLY RESERVED, FOR COUNTY FUNDS AT JUNE 30, 1974 IS AS FOLLOWS:

	1974-75 UNSECURED TAXES	DELINQUENT SECURED TAXES	DELINQUENT UNSECURED TAXES
GENERAL FUND	$8,787,500	$4,450,000	$ 103,200
COUNTY LIBRARY (SPECIAL REVENUE) FUND	522,500	127,000	1,300
DEBT SERVICE FUND	190,000	88,000	1,500
	$9,500,000	$4,665,000	$ 106,000

DEFERRED RECEIVABLE

THE COUNTY ENTERED INTO A COOPERATIVE AGREEMENT WITH THE STATE OF CALIFORNIA ON MAY 17, 1970, IN ACCORDANCE WITH CHAPTER 1245, 1969 STATUTES, FOR THE ACQUISITION OF RIGHTS OF WAY AND THE RELOCATION OF UTILITIES PREPARATORY TO THE CONSTRUCTION BY THE U.S.ARMY CORPS OF ENGINEERS OF THE SWEETWATER RIVER FLOOD CONTROL PROJECT. PURSUANT TO SAID STATUTE AND AGREEMENT, THE COUNTY BY 1975 MAY RECEIVE ADVANCEMENTS TOTALING AS MUCH AS $4,300,000 FROM THE STATE HIGHWAY FUND AT AN INTEREST COST OF 4% PER ANNUM ON THE AMOUNTS ADVANCED WITH INTEREST PAYABLE QUARTERLY. THE INTEREST COSTS ARE TO BE BORNE CURRENTLY BY THE CITIES OF CHULA VISTA, NATIONAL CITY AND ZONE 3 OF THE SAN DIEGO COUNTY FLOOD CONTROL DISTRICT UNDER A JOINT POWERS AGREEMENT DATED MARCH 17, 1970. THE COUNTY HAS RECORDED A DEFERRED RECEIVABLE IN THE AMOUNT OF $184,299 AS BEING DUE FROM THE STATE DEPARTMENT OF WATER RESOURCES FROM FUNDS TO BE APPROPRIATED BY CONGRESS FOR THE PROJECT UNDER THE AUTHORITY OF PUBLIC LAW 228, 77TH CONGRESS, APPROVED AUGUST 18, 1941. THE AMOUNT TO REPAY THE STATE HIGHWAY FUND FOR THE PRINCIPAL AMOUNTS ADVANCED TO DATE IN AN EQUAL AMOUNT OF $184,299 IS INCLUDED IN THE ACCOUNTS PAYABLE ACCOUNT. THE COUNTY HAS RECEIVED AND REPAID $3,656,620 OF THE ADVANCES.

FIXED ASSETS

A SUMMARY OF FIXED ASSETS AND EQUITIES THEREIN AT JUNE 30, 1974, IS AS FOLLOWS:

FIXED ASSETS:	
LAND	$ 19,461,499
STRUCTURES AND IMPROVEMENTS	63,330,240
EQUIPMENT	26,406,533
CONSTRUCTION IN PROGRESS	5,114,486
	$114,312,758
EQUITY IN FIXED ASSETS:	
GENERAL FUND	$106,135,772
SPECIAL REVENUE FUNDS:	
ROAD	3,351,863
FISH AND GAME PROPAGATION	22,362
COUNTY LIBRARY	360,916
TOTAL GENERAL AND SPECIAL REVENUE FUNDS	109,870,913
INTRAGOVERNMENTAL SERVICE FUND	4,441,845
	$114,312,758

NOTES TO FINANCIAL STATEMENT
JUNE 30, 1974
(Continued)

BONDED DEBT

AN ANALYSIS OF GENERAL OBLIGATION BONDS PAYABLE AT JUNE 30, 1974 IS AS FOLLOWS:

DESCRIPTION	RATES OF INTEREST	YEARS OF MATURITY	OUTSTANDING
1955 COUNTY COURT-HOUSE	2.00 - 2.25 %	1974-75	$ 420,000
1958 HOSPITAL			
SERIES A	3.75 - 5.00 %	1974-80	1,950,000
SERIES B	3.00 - 4.50 %	1974-81	3,345,000
			$5,715,000

LEASE COMMITMENTS

THE COUNTY HAS COMMITMENTS UNDER LEASE AGREEMENTS FOR FACILITIES USED FOR OPERATIONS EXPIRING DURING THE NEXT 23 YEARS. INCLUDED AMONG THESE AGREEMENTS ARE LEASES-WITH-OPTION-TO-PURCHASE CLAUSES ENTERED INTO WITH THE BOARD OF RETIREMENT OF THE SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM COVERING $9,990,732 OF IMPROVEMENTS CONSTRUCTED ON LAND OWNED BY THE COUNTY. THE LEASE AGREEMENTS PROVIDE FOR CANCELLATION IN THE EVENT THE BOARD OF SUPERVISORS DOES NOT APPROPRIATE FUNDING IN SUBSEQUENT FISCAL YEARS AND THEREFORE, THE COUNTY IS NOT OBLIGATED BEYOND THE END OF EACH FISCAL YEAR. SUBSTANTIALLY ALL REAL PROPERTY "FINANCING" LEASES PROVIDE THAT THE COUNTY PAY TAXES, MAINTENANCE, INSURANCE AND CERTAIN OTHER OPERATING EXPENSES APPLICABLE TO THE LEASED PREMISES.

FOR PURPOSES OF THE FOLLOWING DISCLOSURE, THE COUNTY HAS MADE A DISTINCTION BETWEEN A "FINANCING" LEASE AND AN "OPERATING" LEASE. A "FINANCING" LEASE IS ONE WHICH, DURING THE ANTICIPATED LEASE PERIOD, EITHER (i) COVERS 75 PERCENT OR MORE OF THE ECONOMIC LIFE OF THE PROPERTY OR, (ii) HAS TERMS WHICH ASSURE THE LESSOR A FULL RECOVERY OF THE FAIR MARKET VALUE OF THE PROPERTY AT THE INCEPTION OF THE LEASE, PLUS A REASONABLE RETURN ON INVESTMENT.

TOTAL RENTAL EXPENSE FOR REAL PROPERTY "FINANCING" LEASES FOR THE YEAR ENDED JUNE 30, 1974, WAS APPROXIMATELY $1,200,000 AND WILL CONTINUE AT THIS LEVEL THROUGH 1985. THE PRESENT VALUE OF THESE MINIMUM LEASE COMMITMENTS, BASED UPON A 5.8% WEIGHTED INTEREST FACTOR, WAS $9,300,000 AT JUNE 30, 1974.

IN ADDITION TO REAL PROPERTY LEASES, THE COUNTY HAS ALSO ENTERED INTO LONG-TERM LEASES FOR PERSONAL PROPERTY THE MAJORITY OF WHICH REPRESENTS DATA PROCESSING EQUIPMENT. THE LEASES ARE ALSO SUBJECT TO ANNUAL ADJUSTMENT BASED UPON NEGOTIATIONS. MANAGEMENT EXPECTS THAT IN THE NORMAL COURSE OF BUSINESS, LEASES THAT EXPIRE WILL BE RENEWED OR REPLACED BY OTHER LEASES. TOTAL RENTAL EXPENSE FOR THESE PERSONAL PROPERTY LEASES FOR THE YEAR ENDED JUNE 30, 1974 WAS APPROXIMATELY $2,900,000.

THE COUNTY IS ALSO CONTINGENTLY LIABLE FOR LEASE PAYMENTS OF APPROXIMATELY $215,000 ANNUALLY, RELATIVE TO LEASES ENTERED INTO BY VARIOUS AUTHORITIES CREATED UNDER JOINT POWERS AGREEMENTS WITH OTHER GOVERNMENTAL AGENCIES.

EMPLOYEES' RETIREMENT SYSTEM

THE EMPLOYEES' RETIREMENT SYSTEM OF THE COUNTY OF SAN DIEGO, ESTABLISHED JULY 1, 1939 UNDER PROVISIONS OF THE COUNTY EMPLOYEES' RETIREMENT LAW OF 1937, IS A CONTRIBUTORY-TYPE PLAN COVERING SUBSTANTIALLY ALL EMPLOYEES. FOR THE FISCAL YEAR ENDED JUNE 30, 1974, CONTRIBUTIONS TO THE RETIREMENT FUND AMOUNTED TO APPROXIMATELY $9.7 MILLION BY THE COUNTY AND $7.2 MILLION BY EMPLOYEE MEMBERS. ALL PRIOR SERVICE LIABILITIES ARISING FROM SERVICES RENDERED PRIOR TO JULY 1, 1939 WERE FULLY FUNDED BY JUNE 30, 1965. SUBSEQUENTLY, THE COUNTY HAS ADOPTED A NUMBER OF REVISIONS TO THE RETIREMENT SYSTEM WHICH HAVE MATERIALLY AFFECTED THE LIABILITIES AND FINANCING OF THE RETIREMENT FUND. THE CUMULATIVE EFFECT OF THOSE REVISIONS HAVE RESULTED IN AN UNFUNDED PAST SERVICE LIABILITY, WHICH IS BEING FUNDED OVER A 28 YEAR PERIOD. ADDITIONAL COSTS RESULTING FROM INFLATIONARY IMPACT ON THE COST OF LIVING BENEFIT FORMULA AND COSTS OF THE RETIREE HEALTH INSURANCE AND DEATH BENEFITS ARE BEING PAID ON A CURRENT BASIS FROM SURPLUS INVESTMENT EARNINGS IN THE FUND. THE JUNE 30, 1974, $9,800,000 SURPLUS EARNING BALANCE WITHIN THE FUND IS ADEQUATE TO COVER THE ESTIMATED LIABILITIES ARISING FROM THESE BENEFITS. AT JUNE 30, 1974, ALL VESTED BENEFITS WERE FULLY FUNDED.

CONTINGENT LIABILITIES

IN THE OPINION OF THE COUNTY COUNSEL, THERE IS A POTENTIAL LIABILITY OF $2.6 MILLION WHICH COULD RESULT IF UNFAVORABLE DECISIONS ARE RENDERED IN THE USUAL LEGAL ACTIONS PENDING, IN WHICH THE COUNTY IS NAMED THE DEFENDANT, WHERE SUCH ACTIONS EITHER EXCEED THE LIMITS OF COVERAGE PROVIDED BY THE VARIOUS INSURANCE POLICIES CARRIED BY THE COUNTY OR WHERE NO INSURANCE COVERAGE IS PROVIDED. IN ADDITION, A POTENTIAL LIABILITY OF APPROXIMATELY $15 MILLION COULD RESULT IF AN UNFAVORABLE DECISION IS RENDERED IN A PENDING INVERSE CONDEMNATION LEGAL ACTION. THERE COULD ALSO BE CONTINGENT LIABILITIES WHERE THE COUNTY IS THE PLAINTIFF IN EMINENT DOMAIN PROCEEDINGS.

THE STATE OF CALIFORNIA, DEPARTMENT OF HEALTH CARE SERVICES, THROUGH A SERIES OF ADMINISTRATIVE RULINGS AND PROVISIONAL AUDIT DISALLOWANCES, HAS ATTEMPTED THEREBY TO EFFECTIVELY TRANSFER APPROXIMATELY $4 MILLION OF PRIOR YEAR STATE FUNDING OF MEDICAL PROGRAM COSTS TO THE LOCAL PROPERTY TAXPAYERS. BASED UPON THE THREATENED ACTIONS OF THE DEPARTMENT OF HEALTH CARE SERVICES, THE BOARD OF SUPERVISORS ON MAY 18, 1970 AUTHORIZED THE FILING OF A COMPLAINT IN SUPERIOR COURT, WHICH SEEKS A PERMANENT INJUNCTION RESTRAINING THE STATE FROM PROCEEDING WITH ACTIONS WHICH WOULD ADVERSELY AFFECT THE COUNTY. THE STATE SUBSEQUENTLY AGREED TO SUSPEND ANY FURTHER ACTIONS PENDING FINAL DISPOSITION OF THE LITIGATION.

THE COUNTY PARTICIPATES IN VARIOUS STATE AND FEDERAL PROGRAMS SUBJECT TO AUDIT, AND COULD BECOME LIABLE FOR VARIOUS AMOUNTS FOR SUBSEQUENT PERIODS UNDER AUDIT OR SUBJECT TO FUTURE AUDITS. THE COUNTY IS CONTINGENTLY LIABLE FOR $540,530 RESULTING FROM A FEDERAL DISALLOWANCE OF WELFARE ADULT SERVICES. THE COUNTY HAS ALSO BILLED THE STATE FOR RECOVERY OF ESTIMATED ADMINISTRATIVE OVERHEAD COSTS IN CONJUNCTION WITH THE WELFARE PROGRAM, WHICH BILLINGS WILL SUBSEQUENTLY BE ADJUSTED TO ACTUAL COSTS AND ARE ALSO SUBJECT TO AUDIT. TO THE EXTENT THAT ACTUAL COSTS INCURRED ARE LESS THAN THE ESTIMATES UPON WHICH BILLINGS WERE BASED, AND COST ELEMENTS ARE DETERMINED UPON AUDIT TO BE EXCLUDED, THE COUNTY WILL BE REQUIRED TO REIMBURSE THE STATE OR REDUCE ITS BILLINGS AS MAY BE APPROPRIATE IN FUTURE YEARS.

THE COUNTY HAS AN ESTIMATED $760,000 CONTINGENT LIABILITY AT JUNE 30, 1974, ARISING FROM CLAIMS UNDER THE NON-INSURED PORTION OF ITS SELF-ADMINSTERED WORKMEN'S COMPENSATION PROGRAM INSTITUTED IN 1968. THE COUNTY CARRIES AN EXCESS LIMITS INSURANCE POLICY COVERING INDIVIDUAL CLAIMS OR INCIDENTS IN WHICH THE LOSS EXCEEDS $250,000 WITH A MAXIMUM POLICY LIMIT OF $2,000,000. APPROPRIATIONS ARE BUDGETED ANNUALLY TO PROVIDE FOR THOSE PORTIONS OF OBLIGATIONS COMING DUE THAT FISCAL YEAR.

THE COUNTY ALSO IS CONTINGENTLY LIABLE FOR VARIOUS AMOUNTS PAYABLE TO INDIVIDUAL EMPLOYEES UPON TERMINATION OR RETIREMENT BASED UPON ESTABLISHED SALARY AND FRINGE BENEFIT PROGRAMS FOR BOTH ACCRUED VACATION AND SICK LEAVE BENEFITS. AMOUNTS REQUIRED TO MEET SUCH OBLIGATIONS AS THEY BECOME PAYABLE ARE PROVIDED FOR WITHIN EACH YEARS BUDGET APPROPRIATIONS FOR SALARY AND WAGES.

GENERAL FUND
BALANCE SHEET
June 30, 1974

ASSETS

Cash with County Treasurer	$	19,230,966
Collections in Transit		55,561
Due from Other Funds		3,868,633
Accounts Receivable,Net of Allowance of $4,642,542		16,541,366
Notes Receivable		258,389
Deposits with Others		117,956
Inventory of Material and Supplies		1,579,233
Due from Other Funds - Loans		28,350
Deferred Receivables		184,299
Total	$	41,864,757

LIABILITIES AND EQUITIES

Accounts Payable	$	9,875,553
Encumbrances Outstanding		13,399,938
Due to Other Funds		322,585
Deposits from Others		60,000
Reserves:		
Notes Receivable		258,389
Deposits with Others		117,956
Inventory of Materials and Supplies		1,579,233
Fund Balance Unavailable:		
Due from Other Funds - Loans		24,000
Fund Balance Available		16,227,099
Total	$	41,864,757

See Notes to Financial Statement

GENERAL FUND

STATEMENT OF REVENUE
Year Ended June 30, 1974

REVENUES	ESTIMATE	ACTUAL
Taxes	$ 108,488,774	$ 109,012,283
Licenses and Permits	3,663,097	2,560,317
Fines, Forfiets and Penalties	2,405,376	2,469,407
Revenue from Use of Money and Prorerty	4,886,445	7,486,331
Aid from Other Gov. Agencies - State	75,163,179	75,849,624
Aid from Other Gov. Agencies - Federal	65,434,771	58,674,135
Aid from Other Gov. Agencies	468,575	1,867
Charges for Current Services	20,177,799	17,639,768
Other Revenue	3,293,785	5,636,545
Total	$ 283,981,801	$ 279,330,277

STATEMENT OF EXPENDITURES AND ENCUMBRANCES
Year Ended June 30, 1974

FUNCTION	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES		
		EXPENDITURES	ENCUMBRANCES	TOTAL
CHARGED AGAINST CURRENT YEAR AUTHORIZATION				
General	$ 58,499,887	43,634,602	8,470,561	52,105,163
Public Protection	67,695,956	65,579,839	762,054	66,341,894
Health and Sanitation	29,787,358	23,324,376	1,798,574	25,122,951
Public Assistance	137,353,694	133,028,363	826,818	133,855,182
Education	514,728	130,240	215,155	345,396
Recreation and Cultural	1,901,469	1,807,180	11,555	1,818,736
Contingencies	2,557,559			
Total	298,310,653	267,504,604	12,084,719	279,589,324
CHARGED AGAINST PRIOR YEAR AUTHORIZATION				
General	8,547,384	6,393,046	961,091	7,354,137
Public Protection	1,238,602	998,333	73,971	1,072,304
Health and Sanitation	1,761,303	1,135,455	245,090	1,380,546
Public Assistance	1,120,041	692,600	890	693,491
Education	42,256	6,615	34,132	40,747
Recreation and Cultural	54,523	41,319	43	41,362
Total	12,764,111	9,267,370	1,315,218	10,582,589
Total	$ 311,074,764	276,771,975	13,399,938	290,171,913

See Notes to Financial Statement

GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE AVAILABLE
Year Ended June 30, 1974

Beginning Balance		$ 14,435,087
Add: Budget Estimate of Revenue		280,332,378
Available for Appropriations		294,767,465
Deduct: Budget Appropriations		294,767,465
Current Year Balance:		
Actual Revenue	$279,330,277	
Less: Estimated Revenue	283,981,801[1]	
Revenue Over (Under) Estimated Revenue		(4,651,524)
Appropriations	298,416,888[1]	
Deduct: Transfer to Debt Service Fund	106,235	
Revised Appropriations	298,310,653	
Less Expenditures and Encumbrances	279,589,324	
Unencumbered Appropriations		18,721,329
Current Year Balance		14,069,805
Prior Year Fund Balance Adjustments:		
Appropriations	12,764,111	
Less: Expenditures and Encumbrances	10,582,589	
Unencumbered Appropriations		2,181,521
Deduct: Prior Year Expense Corrections	228	
Transfer to Fund Balance Unavailable - Loans to Other Funds	24,000	24,228
Prior Balance		2,157,293
Ending Balance		$ 16,227,099

[1]Budget Estimate and Budget Appropriation increased by $3,649,423

See Notes to Financial Statement

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
June 30, 1974

	TOTAL (MEMORANDUM ONLY)	ROAD	GRAZING LAND	FISH AND GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING
ASSETS									
Cash with County Treasurer	$ 29,842,843	4,715,026	17,962	3,529	25	527,779	140,716	1,624,457	22,813,346
Collections in Transit	29,800	24,028				1,336		4,435	
Due from Other Funds	1,338,076	341,625		374		27,157	10,072	44,063	914,783
Accounts Receivable	4,548,002	983,750							3,564,252
Notes Receivable	96,876	96,876							
Deposits with Others	2,190,629	2,186,415		4,200		13			
Inventory of Materials and Supplies	781,858	772,114				9,743			
Total	$ 38,828,086	9,119,837	17,962	8,104	25	566,031	150,789	1,672,955	27,292,381
LIABILITIES AND EQUITIES									
Accounts Payable	$ 701,591	618,231				75,020	2,500	200	5,639
Encumbrances Outstanding	7,316,066	4,488,471		2,685		298,329		527,624	1,998,956
Due to Other Funds	395,153	309,349				73,231	12,572		
Deposits from Others	70,206	70,206							
Reserves:									
Accounts Receivable	17,441	17,441							
Deposits with Others	1,940,629	1,936,415		4,200		13			
Inventories	123,908	114,165				9,743			
Fund Balance Available	28,263,089	1,565,557	17,962	1,218	25	109,691	135,716	1,145,131	25,287,785
Total	$ 38,828,086	9,119,837	17,962	8,104	25	566,031	150,789	1,672,955	27,292,381

See Notes to Financial Statement

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUE
Year Ended June 30, 1974

	ESTIMATE	ACTUAL
ROAD FUND		
Licenses and Permits	$ 51,000	40,413
Fines, Forfeits, and Penalties	438,426	515,297
Revenue from Use of Money and Property	229,000	684,620
Aid from Other Government Agencies - State	12,214,000	12,027,565
Aid from Other Government Agencies - Federal	930,000	559,088
Aid from Other Government Agencies		3,393
Charges for Current Services	35,000	434,951
Other Revenue	229,875	243,452
Total	14,127,301	14,508,783
GRAZING LAND FUND		
Aid from Other Government Agencies - Federal	3,500	3,581
FISH AND GAME PROPAGATION FUND		
Fine, Forfeits and Penalties	11,279	6,610
Other Revenue		24
Total	11,279	6,634
COUNTY LIBRARY FUND		
Taxes	2,017,770	2,009,411
Revenue from Use of Money and Property	350	1,695
Aid from Other Government Agencies - State	283,000	329,580
Aid from Other Government Agencies - Federal	41,000	
Charges for Current Services	64,300	52,922
Other Revenue		1,332
Total	2,406,420	2,394,942
SPECIAL AVIATION FUND		
Aid from Other Government Agencies - State	179,242	22,831
Other Revenue		(15,427)
Total	179,242	7,403
PARK LAND DEDICATION FUND		
Licenses and Permits	650,000	996,992
Revenue from Use of Money and Property		125,172
Total	650,000	1,122,165
FEDERAL REVENUE SHARING		
Revenue from Use of Money and Property	50,000	2,174,497
Aid from Other Government Agencies - Federal	12,000,000	14,257,008
Total	12,050,000	16,431,505
Total (Memorandum Only)	$ 29,427,742	34,475,017

( ) Red Figure
See Notes to Financial Statement

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF EXPENDITURES AND ENCUMBRANCES
Year Ended June 30, 1974

	APPROPRIATIONS	EXPENDITURES AND ENCUMBRANCES		
		EXPENDITURES	ENCUMBRANCES	TOTAL
ROAD FUND				
ROAD				
Charged Against Current Year Authorization	$ 15,248,875	11,479,381	3,746,386	15,225,768
Charged Against Prior Year Authorization	4,733,480	2,849,620	742,084	3,591,704
Total	19,982,355	14,329,001	4,488,471	18,817,472
GRAZING LANDS FUND				
PUBLIC PROTECTION				
Charged Against Current Year Authorization	16,750			
Charged Against Prior Year Authorization	1,260	1,260		1,260
Total	18,010	1,260		1,260
FISH AND GAME PROPAGATION FUND				
PUBLIC PROTECTION				
Charged Against Current Year Authorization	20,780	12,231	2,685	14,917
Charged Against Prior Year Authorization	4,500	4,500		4,500
Total	25,280	16,731	2,685	19,417
COUNTY LIBRARY FUND				
EDUCATION				
Charged Against Current Year Authorization	2,548,504	2,187,489	294,662	2,482,152
Charged Against Prior Year Authorization	181,360	122,876	3,666	126,542
Total	2,729,864	2,310,366	298,329	2,608,695
SPECIAL AVIATION FUND				
PUBLIC SERVICE ENTERPRISE				
Charged Against Current Year Authorization	268,173	(25,636)		(25,636)
Charged Against Prior Year Authorization	25,396	11,650		11,650
Total	293,569	(13,986)		(13,986)
PARK LAND DEDICATION FUND				
RECREATION AND CULTURAL SERVICE				
Charged Against Current Year Authorization	1,210,000	47,327	527,624	574,951
FEDERAL REVENUE SHARING FUND				
GENERAL				
Charged Against Current Year Authorization	27,475,000	4,616,451	1,998,956	6,615,407
Charged Against Prior Year Authorization	2,225,000	2,225,000		2,225,000
Total	29,700,000	6,841,451	1,998,956	8,840,407
Total (Memorandum Only)	$ 53,959,079	23,532,152	7,316,066	30,848,219

( ) Red Figure
See Notes to Financial Statement

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN FUND BALANCE AVAILABLE
Year Ended June 30, 1974

	TOTAL (MEMORANDUM ONLY)	ROAD	GRAZING LAND	FISH AND GAME PROPAGATION	LIVESTOCK INDEMITY	COUNTY LIBRARY	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING
Beginning Balance	$ 17,469,988	1,140,696	14,380	9,501	25	146,848	88,930	597,918	15,471,687
Add: Budget Estimate of Revenue	29,427,742	14,127,301	3,500	11,279		2,406,420	179,242	650,000	12,050,000
Available for Appropriations	46,897,730	15,267,997	17,880	20,780	25	2,553,268	268,172	1,247,918	27,521,687
Deduct: Budget Appropriations	46,792,846	15,248,875	16,750	20,780		2,553,268	268,173	1,210,000	27,475,000
Unappropriated Balance	104,884	19,122	1,130		25			37,918	46,687
Current Year Balance:									
Actual Revenue	34,475,017	14,508,783	3,581	6,634		2,394,942	7,403	1,122,165	16,431,505
Less Budget Estimate	29,427,742	14,127,301	3,500	11,279		2,406,420	179,242	650,000	12,050,000
Revenue Over (Under) Estimated Revenue	5,047,275	381,482	81	(4,644)		(11,477)	(171,838)	472,165	4,381,505
Appropriations	46,792,846	15,248,875	16,750	20,780		2,553,268	268,173	1,210,000	27,475,000
Deduct: Transfer to Debt Service Fund	4,764					4,764			
Revised Appropriations	46,788,082	15,248,875	16,750	20,780		2,548,504	268,173	1,210,000	27,475,000
Less: Expenditures and Encumbrances	24,887,561	15,225,768		14,917		2,482,152	(25,636)	574,951	6,615,407
Unencumbered Appropriations	21,900,520	23,106	16,750	5,862		66,351	293,809	635,048	20,859,592
Current Year Balance	26,947,796	404,589	16,831	1,218		54,874	121,971	1,107,213	25,241,098
Prior Year Fund Balance Adjustment:									
Appropriations	7,170,997	4,733,480	1,260	4,500		181,360	25,396		2,225,000
Less: Expenditures and Encumbrances	5,960,657	3,591,704	1,260	4,500		126,542	11,650		2,225,000
Unencumbered Appropriations	1,210,339	1,141,775				54,817	13,746		
Prior Year Expense Correction	69	69							
Prior Balance	1,210,409	1,141,845				54,817	13,746		
Ending Balance	$ 28,263,089	1,565,557	17,962	1,218	25	109,691	135,716	1,145,131	25,287,785

( ) Red Figure
See Notes to Financial Statement

DEBT SERVICE FUND

BALANCE SHEET
June 30, 1974

ASSETS

Cash with County Treasurer	$	46,516
Due from Other Funds		15,811
Total	$	62,328

LIABILITY AND EQUITIES

Due to Other Funds	$	95
Fund Balance Unavailable - General Reserve		4,725
Fund Balance Available		57,507
Total	$	62,328

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE AVAILABLE
Year Ended June 30, 1974

Beginning Balance			$ 34,262
Add: Budget Estimate of Revenue			2,549,054
Decrease General Reserve			4,725
Available for Appropriation			2,588,041
Deduct: Budget Appropriation			2,583,316
Unappropriated Balance			4,725
Current Year Fund Balance:			
Revenues:			
Taxes	$2,260,570		
Aid from Other Governmental Agencies	314,922		
Other Revenue	14,835		
Total Revenues		2,590,327	
Less Budget Estimate		2,549,054	
Excess Revenue over Budget Estimate			41,273
Budget Appropriations	2,583,316		
Add: Transfer from Other Funds	110,999		
Revised Appropriations		2,694,315	
Less: Expenditures:			
Debt Redemption	1,105,000		
Bond Interest Matured and Service charges	228,315		
Interest On Notes	1,349,490		
Total Expenditures		2,682,806	
Unencumbered Appropriations			11,508
Ending Balance			$ 57,507

See Notes to Financial Statement

INTRAGOVERNMENTAL SERVICE FUND
BALANCE SHEET
June 30, 1974

ASSETS

Cash With County Treasurer	$	1,835,513
Collections in Transit		1,539
Imprest Cash		66,300
Due from Other Funds		209,466
Accounts Receivable		26,469
Deposit with Others		2,000
Inventory of Equipment, Materials and Supplies		887,654
Due from Other Funds - Loans		200,087
Fixed Assets		4,441,845
Total	$	7,670,876

LIABILITIES AND EQUITIES

Accounts Payable	$	275,235
Due to Other Funds		98,023
Reserve For:		
Inventory of Materials and Supplies		19,960
Equity in Fixed Assets		4,441,845
Contributed Capital		807,970
Fund Balance Unavailable:		
Reserve for Replacement of Equipment		1,829,617
Retained Earnings		198,223
Total	$	7,670,876

See Notes to Financial Statement

INTRAGOVERNMENTAL SERVICE FUND
STATEMENT OF OPERATIONS AND RETAINED EARNINGS
Year Ended June 30, 1974

Sales	$3,022,952
Rental Equipment	1,475,927
Total Operating Revenues	4,498,880
Deduct: Cost of Goods Sold	2,935,340
Gross Operating Profit	1,563,540
Deduct: General Operating Expenses	1,316,407
Operating Revenues Over Expenses	247,132
Add: Miscellaneous Revenue	433,006
Excess of Revenue Over Expenses	680,139
Add: Beginning Balance (Deficit)	(311,375)
Total	368,764
Deduct: Decreases Authorized	170,540
Ending Balance	$ 198,223

STATEMENT OF CHANGES IN RESERVE FOR REPLACEMENT OF EQUIPMENT
Year Ended June 30, 1974

Beginning Balance	$ 1,861,096
Add: Transferred from Retained Earnings	144,545
Increases Authorized	69,216
Total	2,074,857
Deduct: Fixed Asset Expenditures	245,241
Ending Balance	$ 1,829,617

See Notes to Financial Statement

CAPITAL PROJECT
STATEMENT OF CHANGES IN FUND BALANCE AVAILABLE
Year Ended June 30, 1974

Beginning Balance		$ 36,667
Deduct:		
Transfer to General Fund	$ 343	
Transfer to Capital Improvement Bond Series 326	36,323	36,667
Ending Balance		$ 0

SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1974
(PURSUANT TO SEC. 10808 - WELFARE AND INSTITUTIONS CODE)

ACTIVITY	SOURCE				TOTAL EXPENDITURES & ENCUMBRANCES
	STATE AID	FEDERAL AID	COUNTY PROPERTY TAXES	COUNTY OTHER REVENUE	
Public Welfare	$ 37,273,932	59,603,569	17,503,368	116,575	114,497,444
Hospital Care			13,312,332	3,576,379	16,888,711
Care of Court Wards			282,752	575,091	857,843
Veterans' Service	26,487		164,475		190,962
Total	$ 37,300,419	59,603,569	31,262,927	4,268,045	132,434,960
Percentage of Cost	28.1	45.0	24.0	2.9	100.0

See Notes to Financial Statement

CASH WITH COUNTY TREASURER
June 30, 1974

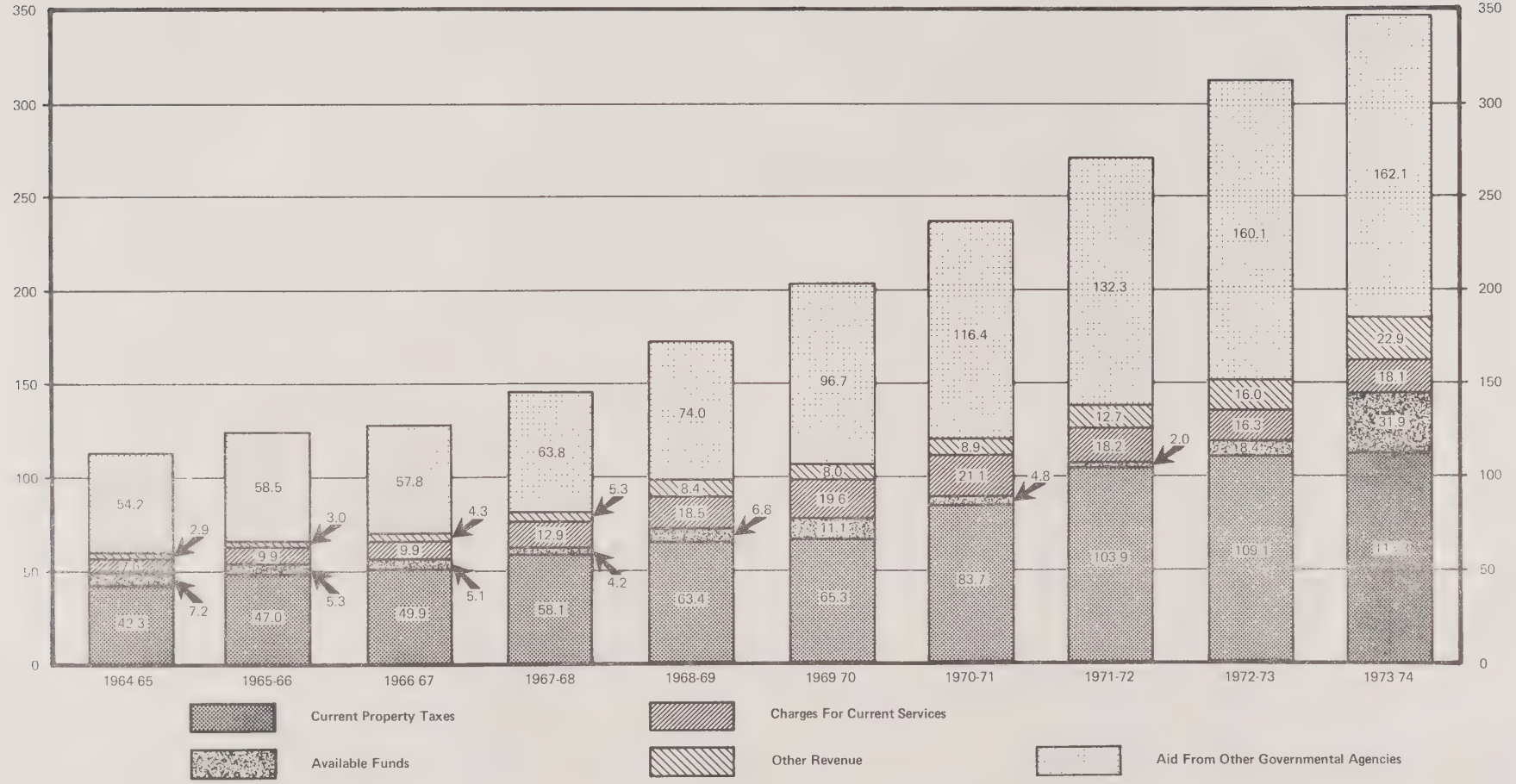
	TOTAL	GENERAL		SPECIFIC
		DEMAND DEPOSITS	TIME DEPOSITS	TIME DEPOSITS
Bank Deposits:				
Bank of America	$ 73,081,113	8,106,126	58,369,496	6,605,491
Bank of America - Bond and Coupon Redemption Accounts	167,213	167,213		
Bank of America - Tax Anticipation Notes	104,488	104,488		
California Canadian Bank	1,000,000		1,000,000	
Crocker	4,000,000		4,000,000	
Imperial	1,000,000		1,000,000	
San Diego Trust and Savings Bank	4,000,000		4,000,000	
Security Pacific National Bank	10,000,000		10,000,000	
Southwest Bank of Fallbrook	250,000		250,000	
Sumitoma Bank of California	1,500,000		1,500,000	
Bank of Tokyo	6,000,000		6,000,000	
Union Bank	44,422,674		44,000,000	422,674
United California Bank	3,000,000		3,000,000	
Wells Fargo Bank	6,000,000		6,000,000	
Westlands Bank	4,500,000		4,500,000	
Total	159,025,488	8,377,827	143,619,496	7,028,165
Cash in Office	697,197			
Cash in Short Term Securities	89,000,000			
Bonds and Coupons Receivable	1,706,582			
Paid Warrants Not Cleared with Auditor	2,383,594			
Total	$ 252,812,861			

INSURANCE
June 30, 1974

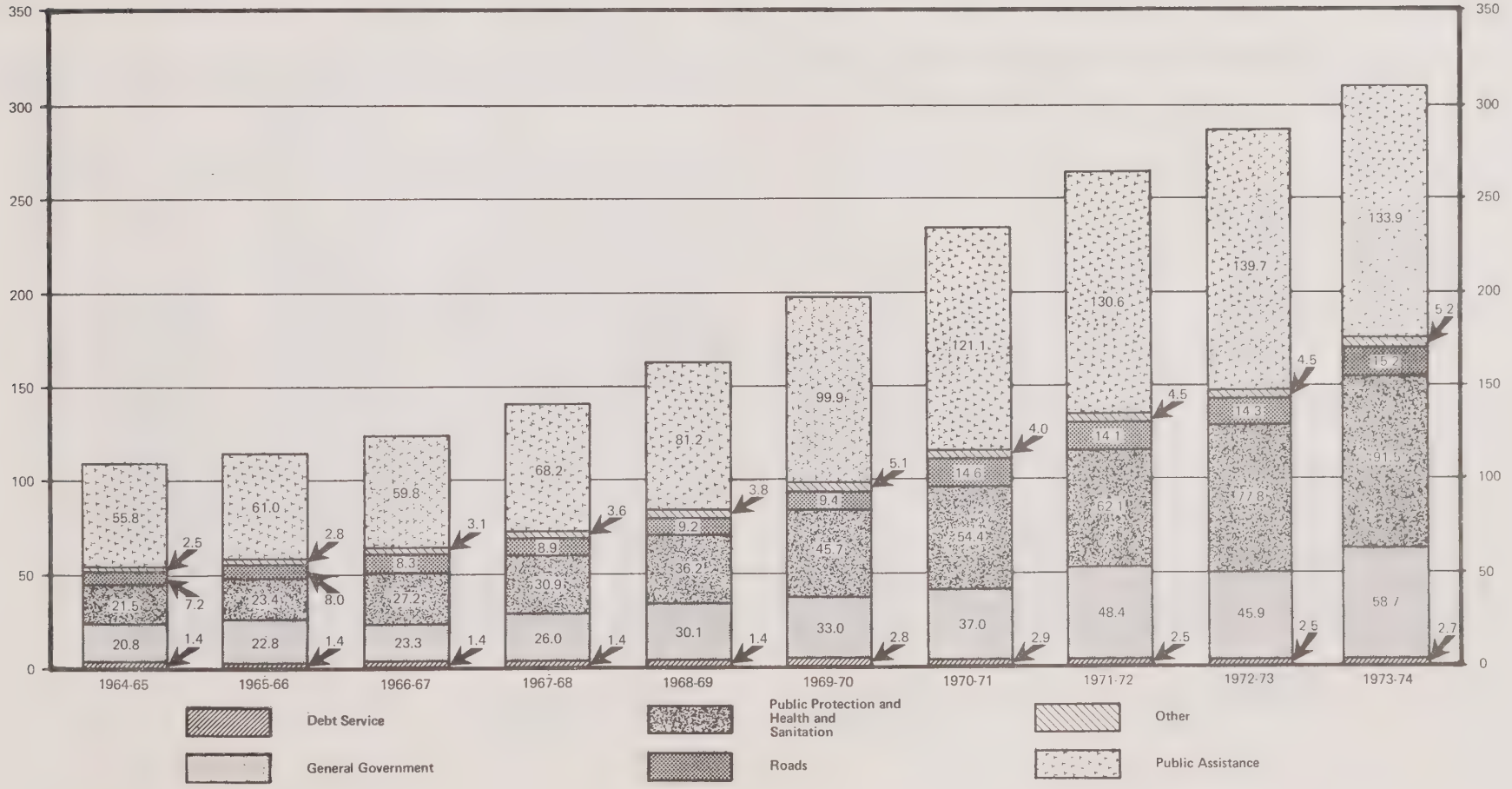
TYPE OF COVERAGE	AMOUNT OF COVERAGE
Comprehensive Liability over $100,000 (1)	$ 1,000,000
Airport Liability	1,000,000
Helicopter Liability	1,000,000
Comprehensive Liability Excess Coverage (1)	5,000,000
Medical Liability 200 Volunteer Workers of Edgemoor Hospital	10,000
Death or Dismemberment 200 Volunteer Workers of Edgemoor Hosptial	2,000
All Risk Floater, Contractor's Equipment, County Engineer	500,000
Air Travel Accident	100,000
Steam Boiler and Air Tanks Bodily Insury and Property Damage, Various Locations	500,000
Fire Policy, Ramona Administrative Building	450,000
Blanket Fire Insurance Policy	65,633,149
Municipal Court Fire Policy	1,060,000
Gillespie Field Fire Insurance Policy	84,900
Fire Policy, Probation and Health Building, Vista	161,000
Fire Policy, Welfare Building (food stamp)	175,000
Automobile Fire and Theft (2)	6,000,000
Mexican Vehicle Policy (3)	20,000
Sprinkler Damage	98,000
All Risk Camera and Equipment, Health Department	32,582
Steam Cleaners, Air and Oil Tanks	10,000
Floater Policy, Physical Loss or Damage to Voting Machines from External Causes	299,380
All Risk Floater - Que Sera Library Project	12,426
All Risk Floater - Precious Stones	25,000
Forgery Bond	25,000
Money and Securities - Broad Form (food stamp)	13,000,000
Money and Securities - Broad Form Policy, Loss Inside Premises	5,000/250,000
Workmen's Compensation (4)	Excess Limits Only 250,000/2,000,000
Official and Faithful Performance Bonds: All Employees' (5)	100,000/400,000

(1) Includes Automobile, Medical Malpractice, Errors and Omissions, and False Arrest.
(2) This policy has a stated total limit of coverage at one location of $1,000,000.
(3) This policy is for owned and non-owned vehicles in Mexico for property damage, bodily injury and medical expense.
(4) The County of San Diego is insured for workmen's compensation liability for excess limits of $250,000 to $2,000,000. Amounts under $250,000 are paid out of current appropriations.
(5) Elected and appointed officials are bonded for additional amounts equal to or exceeding the amounts required by law.

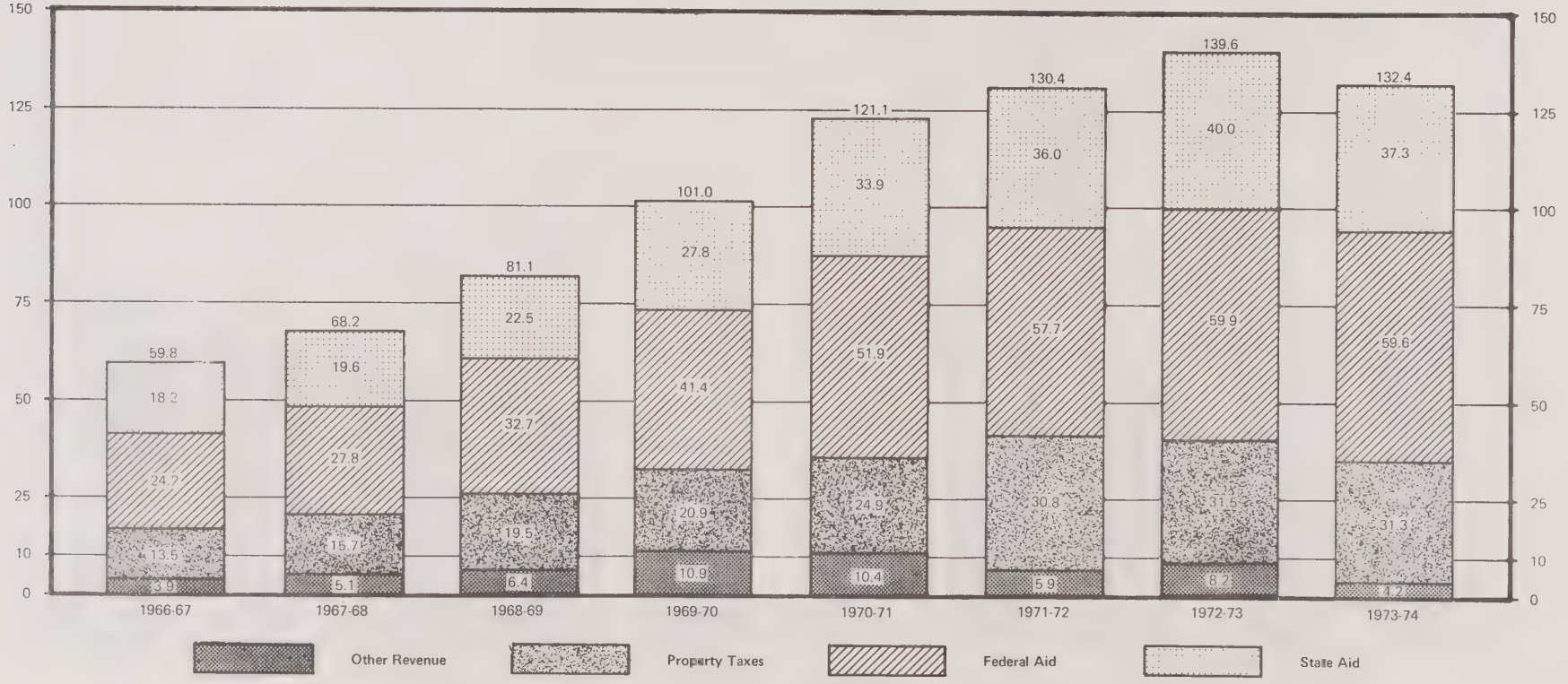
COMPARISON OF SOURCE OF FUNDS
IN MILLIONS OF DOLLARS
COUNTY FUNDS
June 30, 1974



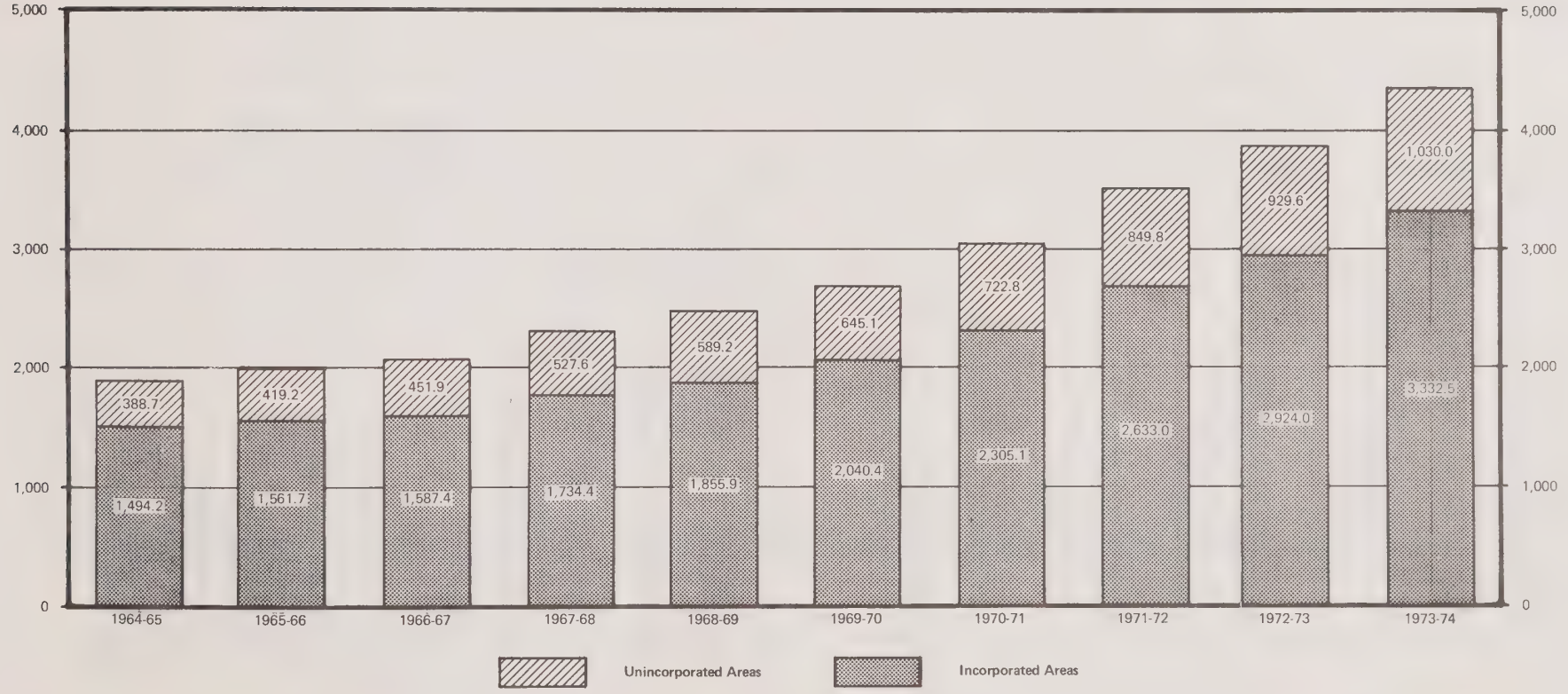
COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY FUNDS
IN MILLIONS OF DOLLARS
June 30, 1974



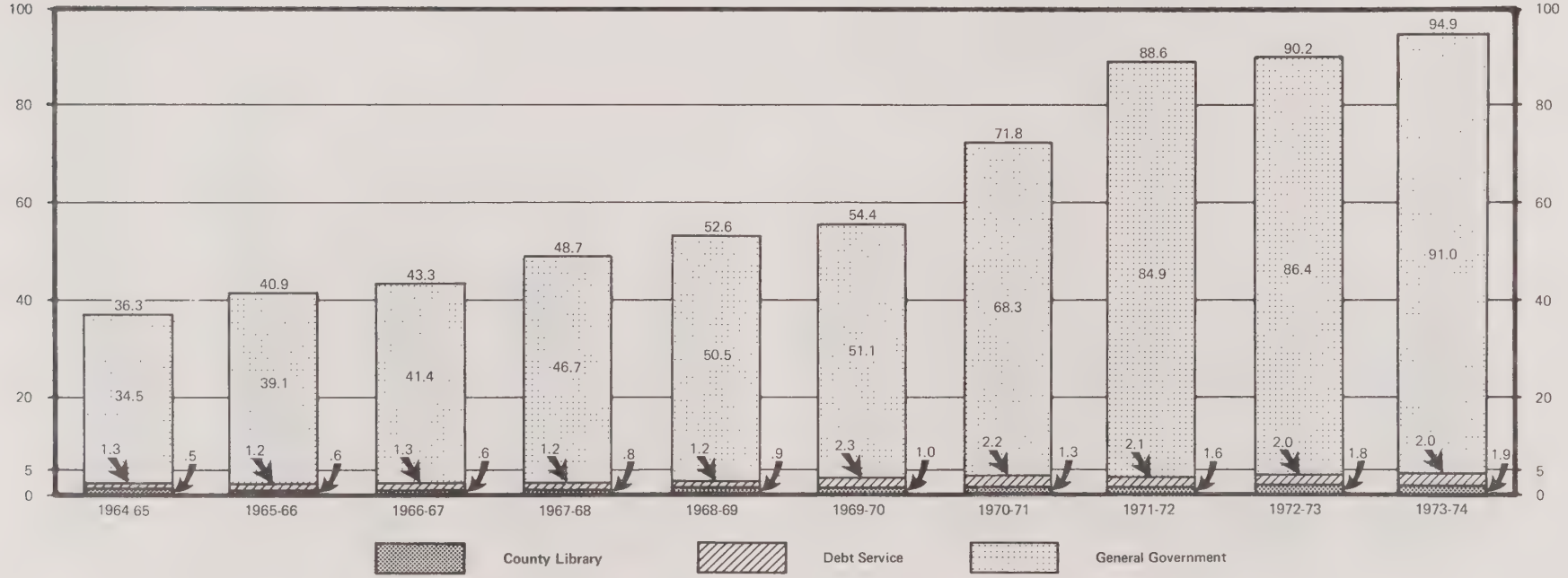
COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
June 30, 1974



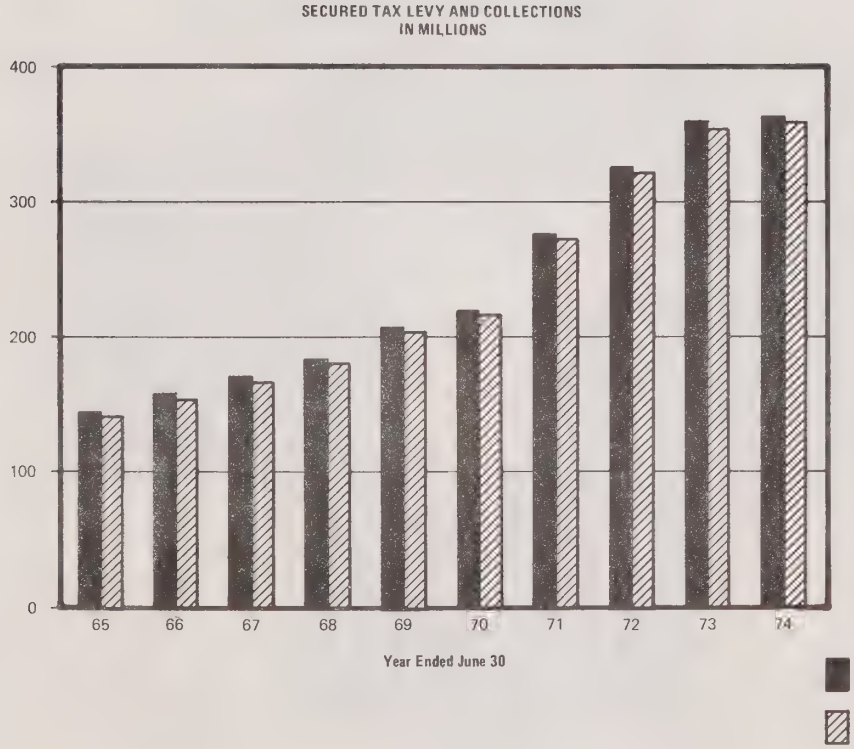
COMPARATIVE ASSESSED VALUATIONS
SECURED AND UNSECURED IN MILLIONS OF DOLLARS
INCORPORATED AND UNINCORPORATED AREAS
June 30, 1974

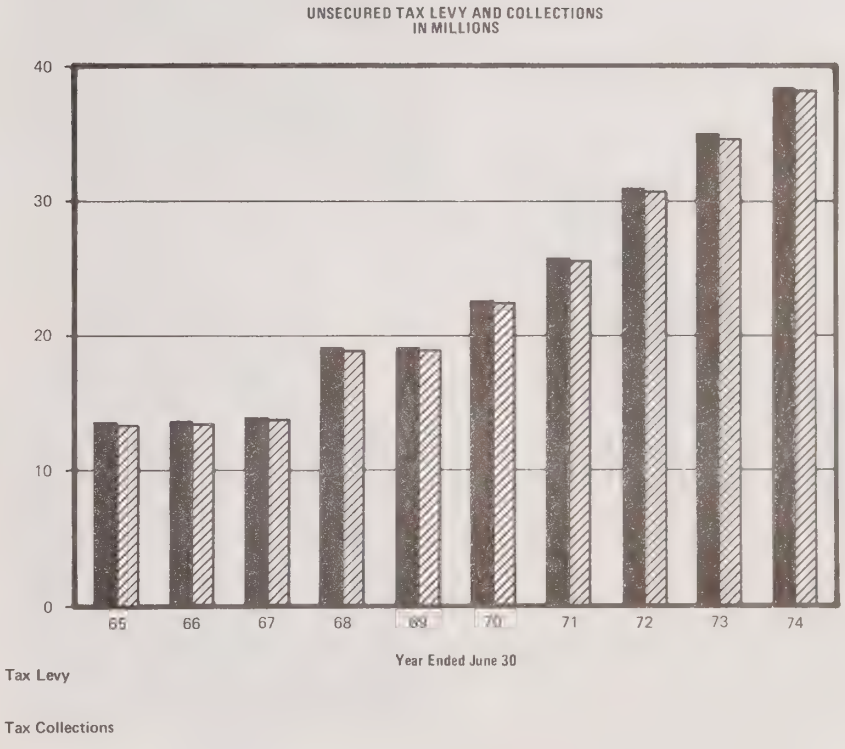


COMPARISON OF COUNTY SECURED TAX LEVIES
IN MILLIONS OF DOLLARS
AFTER DUE ALLOWANCE FOR DELINQUENCIES
June 30, 1974



COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for which the County Collects Taxes)
June 30, 1974



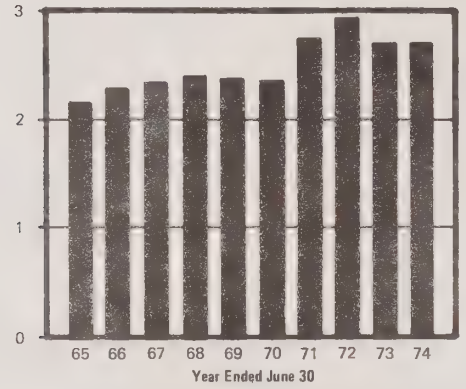


Tax Levy

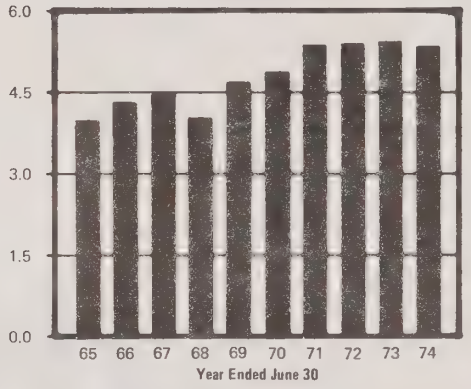
Tax Collections

COMPARISON OF COUNTY TAX RATES
AND SAN DIEGO CITY PROPERTY TAX RATES
(Rates per $100.00 Assessed Valuation)
June 30, 1974

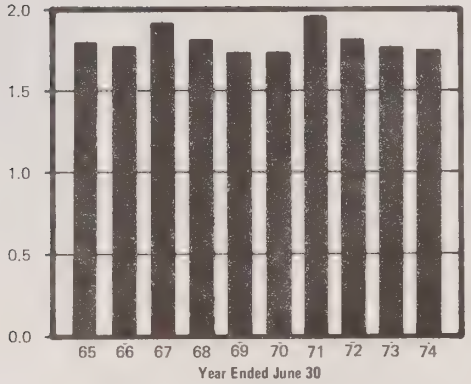
COUNTY INSIDE CITY
IN DOLLARS



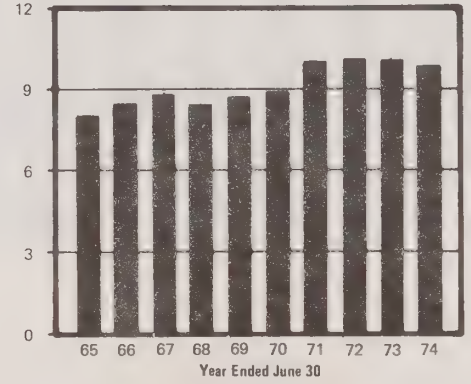
SAN DIEGO UNIFIED SCHOOL
AND COMMUNITY COLLEGE DISTRICT
IN DOLLARS



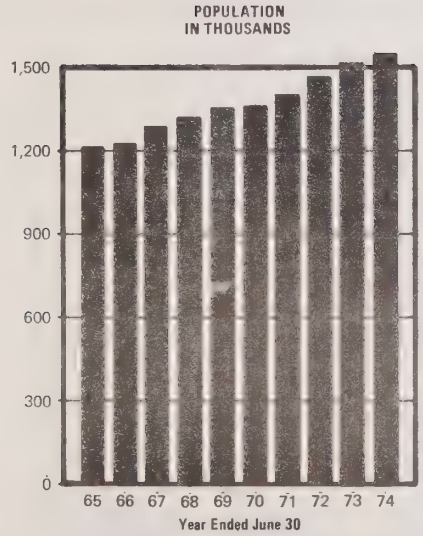
SAN DIEGO CITY
IN DOLLARS

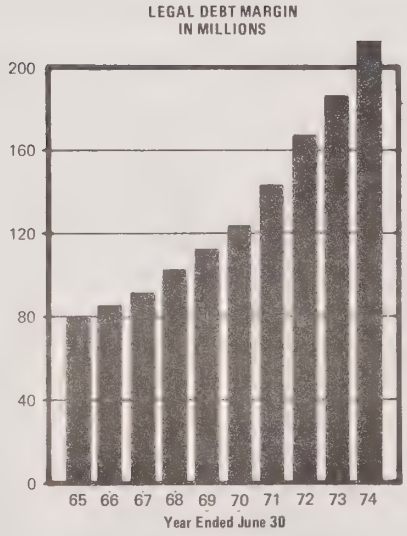


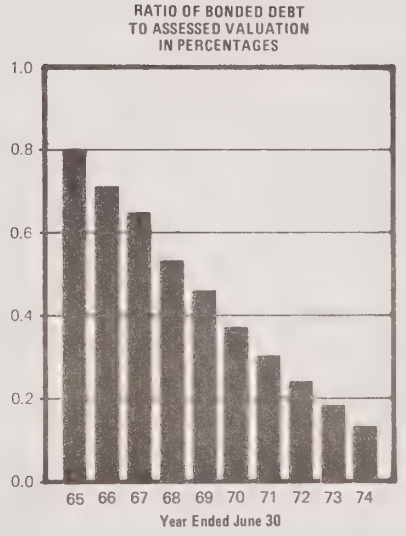
TOTAL INSIDE CITY OF SAN DIEGO
IN DOLLARS

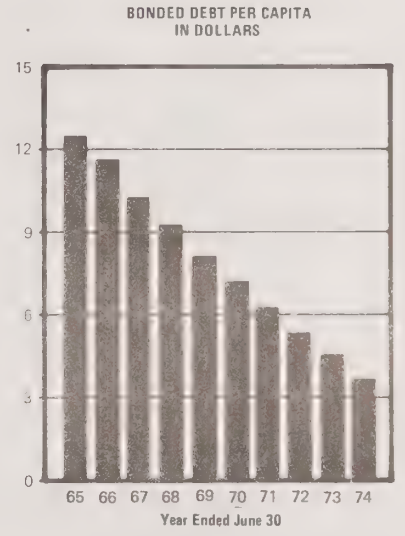


GENERAL COUNTY LEGAL DEBT MARGIN
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
June 30, 1974

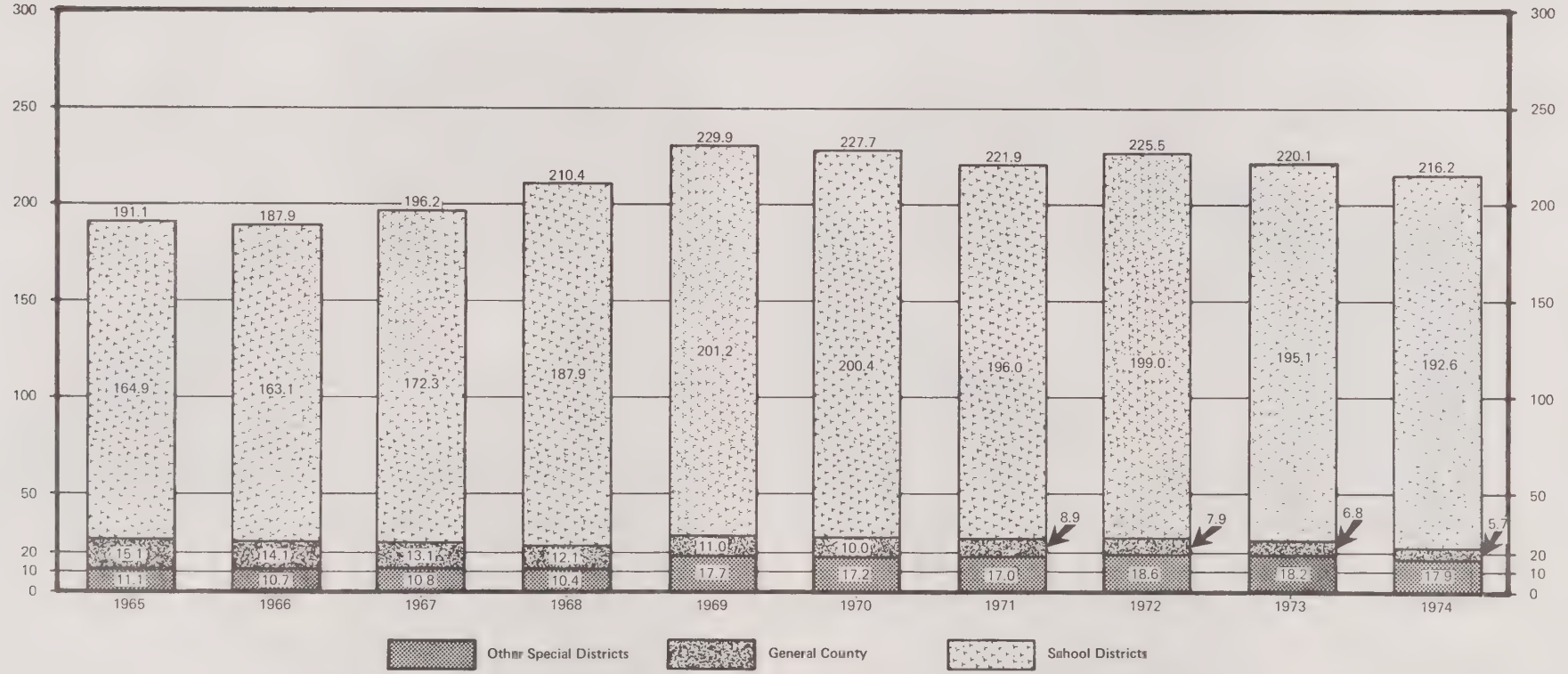








COMPARATIVE OUTSTANDING BONDED INDEBTEDNESS
IN MILLIONS OF DOLLARS
June 30, 1974



MISCELLANEOUS STATISTICAL DATA
June 30, 1974
(Unaudited)

GEOGRAPHICAL LOCATION: The Southwesternmost county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East, and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California.

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933.

FISCAL YEAR BEGINS: July 1.

POPULATION:
(Official U.S. Census)

Year	Population	Percent of Increase
April, 1910	61,665	
April, 1920	112,248	82
April, 1930	209,659	87
April, 1940	289,348	38
April, 1950	556,808	92
April, 1960	1,033,011	86
April, 1970	1,357,854	33
**Estimated January, 1974	1,544,600**	13.7

INCORPORATED CITIES:

Carlsbad	El Cajon	Oceanside
Chula Vista	Escondido	National City
Coronado	Imperial Beach	San Diego
Del Mar	La Mesa	San Marcos
		Vista

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase Over Previous Year	Number of Employees Per Thousand Population
1965	6,124	7	5.09
1966	6,317	3	5.17
1967	6,365	.76*	4.90
1968	6,601	3.7	4.94
1969	7,021	6.4	5.18
1970	7,967	17.1	5.80
1971	8,310	4.3	5.90
1972	9,307	12.0**	6.34
1973	9,812	5.4**	6.57
1974	10,411	6.1**	6.74

* The University of California assumed operation of a major portion of the County Hospital on July 1, 1966. Approximately 400 County Employees transferred to the University of California at that time.

** Includes 304, 165, and 26, respectively, Public Employment participants.

REGISTERED VOTERS: Special Consolidated, November 6, 1973 - 652,010

NUMBER VOTING: 323,322

PERCENT VOTING: 49.5%

MILES OF COUNTY-MAINTAINED STREETS (UNINCORPORATED Areas Only):

Select System (Circulation Element County General Plan)	1,054.94
Minor System (All Other Maintained Roads)	1,089.00

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	7	Public Utility	3
County Service Areas	54	Recreation and Park	2
Fire	20	Resource Conservation	7
Flood Control (includes 6 Zones)	1	Sanitary	2
		Sanitation	14
Hospital	4	Sewer	2
Irrigation	6	Small Craft Harbor	1
Lighting	19	Unified Port	1
Maintenance:		Water:	
Drainage	1	California	7
Landscaping	1	County	8
Lighting	15	Miscellaneous	4
Park	1	Municipal	16
Sewer	1	Water Conservation	1
Mosquito Abatement	1	Water & Soil Conservation	1

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	5
Water Pollution Control Facilities	11
Sewer Lines, Miles	590
Sewer Connections	38,220

CONSTRUCTION PERMITS (Unincorporated Areas Only):

Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
1964-1965	10,931	6,995	59,652,700
1965-1966	10,497	5,955	50,455,800
1966-1967	9,468	5,609	47,133,600
1967-1968	11,631	6,697	64,054,100
1968-1969	14,730	9,757	93,671,320
1969-1970	16,438	10,179	100,872,900
1970-1971	19,569	11,845	145,989,800
1971-1972	21,023	14,108	201,902,000
1972-1973	27,803	15,657	267,195,908
1973-1974	21,519	12,838	177,160,945

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720

MISCELLANEOUS STATISTICAL DATA
June 30, 1974
Continued
(Unaudited)

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1974 Employed	1973 Payroll
Agriculture	11,300	$ 16,510,380
Forestry and Fishing	800	20,348,657
Mining	600	7,103,991
Contract Construction	27,800	343,694,696
Manufacturing:		740,025,967
Food and Kindred	4,100	
Apparel and Textiles	3,900	
Printing and Publishing	5,100	
Chemicals	1,000	
Wood, Furnitures and Fixtures	1,400	
Stone, Clay and Glass	1,300	
Metals	2,600	
Machinery	20,700	
Aero Space	21,200	
Shipbuilding and Repair	6,700	
Miscellaneous Manufacturing	3,900	
Transportation, Communication and Public Utilities	23,300	$ 243,595,267
Wholesale and Retail Trade	101,000	638,366,157
Finance, Real Estate and Insurance	24,500	189,502,400
Service Industries	94,300	581,151,354
Government	119,000	241,889,027
Not Elsewhere Classified		4,325,201
TOTAL EMPLOYED *	568,300	
Unemployed	58,000	
TOTAL CIVILIAN LABOR FORCE	626,300	
TOTAL CIVILIAN PAYROLL		$3,026,513,097
Total Federal Government Wages (Civilian Only)		$ 317,889,205

* Due to a change in method of compiling statistics, the industry breakdown is not comparable with total employment.

INSTITUTE OF GOVERNMENTAL STUDIES LIBRARY
109 PHILOSOPHY HALL
UNIVERSITY OF CALIFORNIA
BERKELEY, CA 94720